THIRTEENTH YEAR

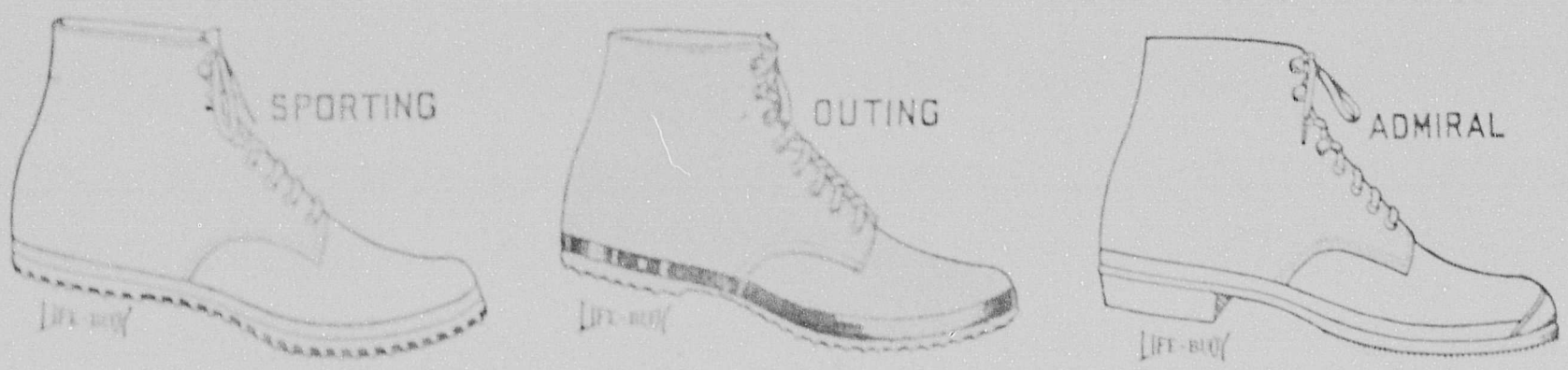
NOVEMBER, 1920

THE BRITISH COLUMBIA RETAILER

Dry Goods - Groceries - Hardware - General Merchandise

20c Per Copy; $2.00 Per Year. Vol. XII., No. 3. VANCOUVER, B.C.

KAUFMAN LIFE-BUOY RUBBER Co.



The Best in Outing Shoes

PLACE YOUR ORDERS THIS FALL FOR SUMMER, 1921, WITH

F. & F. HENDERSON, LIMITED

Phones: Seymour 8800.
Seymour 8801.

416-422 Cordova St. W.
VANCOUVER, B.C.

Mr. Retailer:—

How're your Figures to-day?

Pretty slow, eh — Business much more of a picnic without 'em—We'll say so.

BUT this little fellow will keep all your figures in the pink of condition every time and all the time.

Price only $185

Terms if desired

And You'll Never Get the
"FIGURATION BLUES."

Let Us Show You—We'll Be Pleased to Do So.

BURROUGHS

Adding - Bookkeeping - Calculating Machines

E. C. COLEMAN, Manager for B. C.

119 Pender W. VANCOUVER, B.C.

Look Over Your Christmas Stock

By this time you will find some lines of Christmas goods are short, either from early sale or through being overlooked.

We have toys, games, Christmas decorations in tinsel and paper, story books, and many other kinds of Christmas novelties.

These goods are ready to ship at a minute's notice.

Smith, Davidson & Wright, Ltd.

Manufacturers and Wholesale Paper Dealers

VANCOUVER and VICTORIA, B.C.

The Martin-Senour Co., Limited

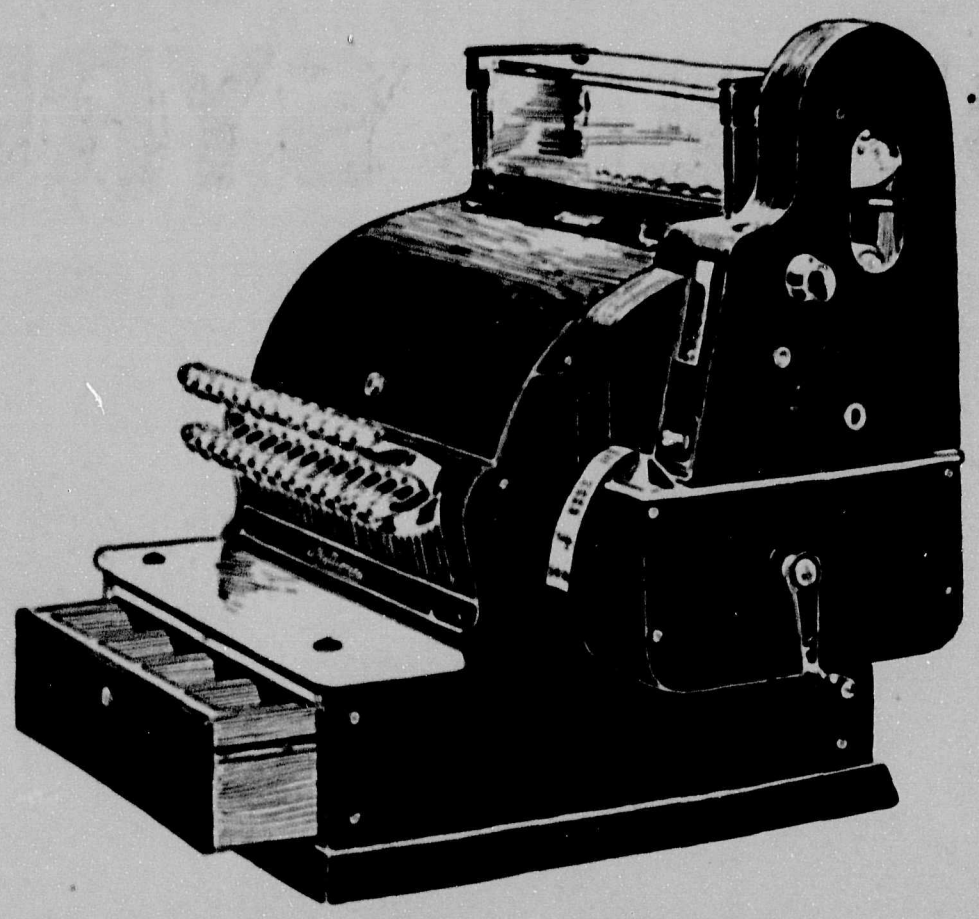
MANUFACTURERS OF

High-Grade Paints and Varnishes

British Columbia Factory: 1505 Powell Street, Vancouver

Phone High 422

This machine does what no other receipt-printing cash register can do.



1. It prints the merchant's name.
2. It prints the price of each article.
3. It adds the items.
4. It prints the total of all items.
5. It retains added and printed records.

J. SMITH
COMPANY
10 MAIN ST.

0. 17
0. 32
0. 48
0. 09

TOTAL

$01. 06

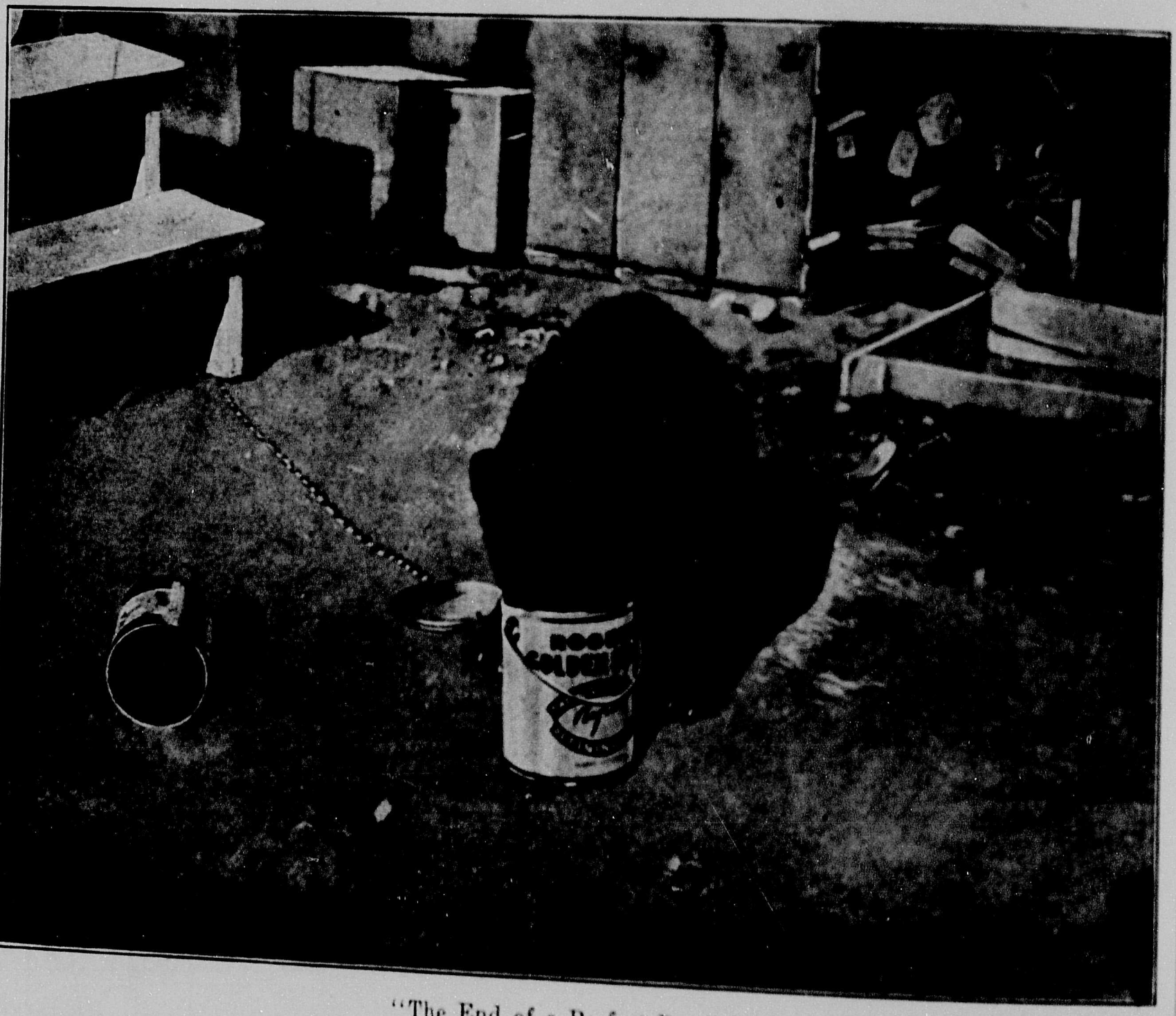
Copy of receipt printed for each customer

It also does other important things for merchants, clerks, and customers.

We make cash registers for every line of business

NATIONAL
CASH REGISTER CO.
OF CANADA LIMITED

ROGERS' GOLDEN SYRUP



"The End of a Perfect Day"

¶Made from finest flavoured cane sugar, a special grade of which is imported for the purpose.

¶Put up in all sizes of packages to suit your customers' requirements.

¶In packages designed to beautify your store.

2-lb. tins, 24 to a case.
5-lb. tins, 12 to a case.
10-lb. tins, 6 to a case.
20-lb. tins, 3 to a case.
Perfect Seal jars, 12 to a case.

The British Columbia Sugar Refining Co. Ltd.

VANCOUVER, B.C.

A SPECIALTY THAT BECAME A STAPLE

SOME years ago many people considered Evaporated Milk as merely a substitute for fresh milk. It's a different story today. Folks use

Borden's

"ST. CHARLES"

EVAPORATED MILK

because it actually improves their tea, coffee, cocoa, favourite cooking recipes, etc. **Borden's ST. CHARLES Evaporated Milk** is always to be found on the pantry shelf of today's housewife—the woman who knows.

Try selling it to your customers by the dozen tins, especially with the week-end order—but make sure first that you are well stocked with the three popular sizes.

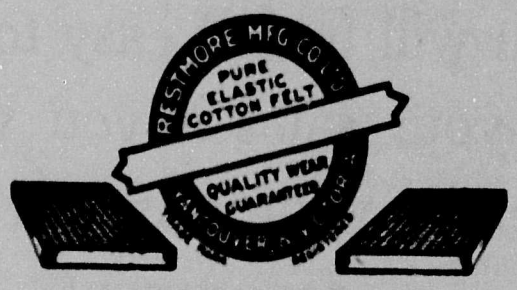
Attractive selling helps sent dealers on request.

THE BORDEN COMPANY

LIMITED

MONTREAL **VANCOUVER**

OUR TRADE MARK



Is Your Guarantee

RESTMORE

MANUFACTURING COMPANY

LIMITED

VANCOUVER, B.C.

Wholesale Manufacturers

of

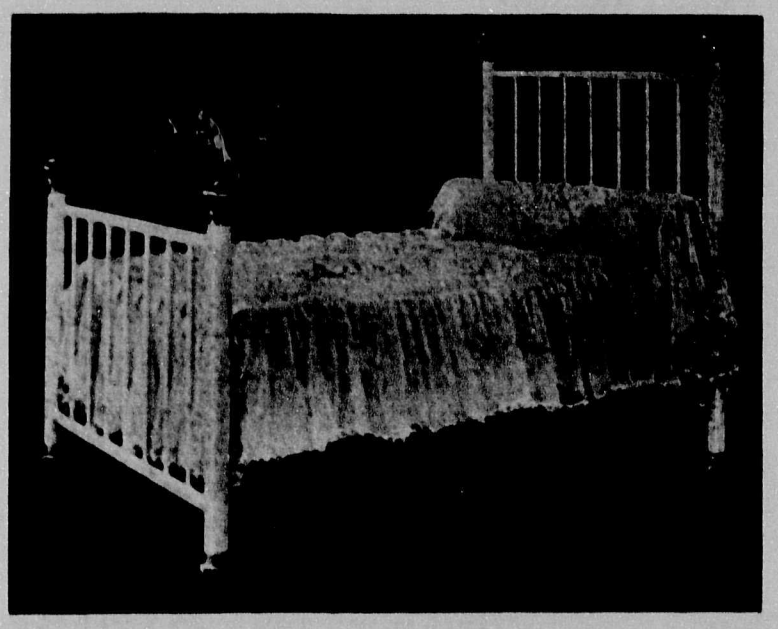
The Famous Restmore Mattress

Also

Woven Wire and Coil Springs
Steel Beds
Sanitary Couches

All kinds of

Furniture for the Home



MADE IN B.C. — PRODUCTS OF BRITISH COLUMBIA FACTORIES

Show Your Customers the Restmore Line

MR. RETAILER

You will find it easy to speed up your sales if you will co-operate with our advertising department

Our newspaper advertising campaigns for the coming year addressed to the housewife are unusually strong in appeal, particularly those for **ROYAL STANDARD** Flour and and **WILD ROSE** delicious Pastry Flour. The difference between these two products—the one from the hard kernelled wheat and the other from soft wheat, is pointed out in forcible manner, the advantages being shown from the standpoints of both satisfactory baking results and economy. Books showing these campaigns are in preparation and we shall be pleased to forward you copies when they are completed. These will show you what we are doing to help you sell these products and how you can help us to help you.

Royal Standard FLOUR

"MAKES LIGHTER, WHITER BREAD"

This slogan will be backed up by strong "reason-why" advertising, showing the housewife how this splendid flour is made from "the best of the best wheat." The modern milling processes by which this superlative quality is attained will be shown by drawings of the machinery, the interior of the various units, and of the laboratory. The food qualities will be emphasized as will the cleanliness of the processes.

Wild Rose Pastry Flour

The appetite appeal will be emphasized in this campaign. The richness of the flour and the economy of its use instead of ordinary flour for pastry.

She Will Ask for These Flours—Will You Give Them to Her?

Vancouver Milling & Grain Co., Limited

OFFICES AND MILLS
VANCOUVER, B.C.

Branches: Victoria, Nanaimo, New Westminster, Mission City.
Agencies: Duncan, Courtenay, Langley Prairie, Cloverdale, Ladner.

LAMP GOODS

DAYS ARE GETTING SHORTER. BETTER LOOK UP YOUR STOCK OF LAMPS AND LAMP GOODS. OUR STOCK IS VERY COMPLETE. WRITE US FOR PRICES ON:—

Gasoline Lamps, Coal Oil Lamps, Lanterns, Chimneys, Burners, Wick Shades, Etc.

Martin, Finlayson & Mather, Ltd.

WHOLESALE HARDWARE

41 Alexander Street.

VANCOUVER, B.C.

The BRITISH COLUMBIA RETAILER

Published Monthly. THIRTEENTH YEAR

GROCERIES, DRYGOODS,
HARDWARE,
GENERAL MERCHANDISE.

OFFICIAL ORGAN OF B.C. BOARD
RETAIL MERCHANTS'
ASSOCIATION OF CANADA.

A MONTHLY JOURNAL published in the interest of Retail Merchandising and the Development of Commerce in Western Canada.

SUBSCRIPTION RATE: Two Dollars Per Year, payable in advance.
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EDITORIAL

WHY IS IT?

Scanning over the scores of communications which have reached us in connection with the Luxury Tax, and with particular reference to the method of collection by stamp and cancelling machine, one is struck with the almost unanimous query which runs through protest and criticism alike. The query takes somewhat this form: "Why is it that retailers, and retailers only and always, are made the victims of administrative inefficiency and ignorance?" The answer is very simple. It was given by Dr. Hindley in his address before the Vancouver Branch, which was reported in our last issue, and is obvious to anyone who has given any close study to the position of the retailer as a political unit.

Despite the fact that his interests are definite, that he of all people in the community should demand business administration by business people, he has been so accustomed to let the public—who are his customers—do his thinking for him that he has largely lost the faculty of constructive thinking. It may be that these words will be resented by some readers, as an overstatement of the case, but if reasons need to be stated for this conclusion, they are not far to seek. As was eloquently stated by Dr. Hindley, agriculture, the professions, labor, are political entities, with definite objectives, closely knit organisations, and an esprit de corps which so far has been painfully lacking in the business of retail distribution.

Organisation is a matter of education, and not until the rank and file of retailers have learned to bury small animosities, each unit conducting his business according to fixed principles, making the best of what he has in the way of capital, location and knowledge, and cultivaitng the habit of thinking in fundamentals, rather than superficials, will the retail trade ever constitute a factor worthy the serious consideration of politicians or statesmen.

A WISE INVESTMENT

The coming visit to the British Isles of American and Canadian Drygoods Associations announced elsewhere under the caption of "Will B.C. Participate," will be a splendid opportunity for Britons to visit home and also for Canadians to see the Old Land and its manufacturing and retail businesses.

So much can be accomplished in a business way by travelling with such a party, which will be feted and catered to in every conceivable way by the hospitable Old Country folk. The particulars given in the announcement are certainly alluring and the visitors will learn more during that trip than they will in an age by remaining in their own locality, and will discovery many things they never knew before which they will be able to turn to much profit intellectually and financially. The trip will cost real money and take real time, but it will be worth it many times over. It will be an investment in the sound and gilt-edge Bank of Health, Relaxation, Education, Unlimited!

PADDLE YOUR OWN CANOE

Once again our friend, the editor of the Agricultural Journal takes a tilt at the R.M.A. In a front page position in black-faced type in the October issue he makes the statement that the R.M.A. (amongst other organizations) have "practically" asked the Government to suppress his journal.

It seems most unfortunate that the editor in his zeal for co-operation among farmers cannot find any better method to serve the cause he has at heart, than to indulge in these unwarranted attacks. It is simply not true that the R.M.A. has ever asked the Government to suppress the Agricultural Journal, officially, unofficially, directly, indirectly or in any way whatsoever. There may be some doubt as to the propriety of a government department publishing a journal in the interests of one section of the community at the expense of the whole. It would be reasonable to suggest that if the organized farmers need a journal to express their viewpoint or to carry on propaganda, that they should finance it themselves, as the retailers and other trades and professions do, but whatever may be the opinion on this point, the R.M.A. has no quarrel with the Agricultural Journal as such and has never at any time suggested that it should be suppressed.

The naive appeal of the editor of the Journal to his readers for their opinion as to the continuance of the journal or otherwise, is hardly one of any weight, since it is understood that the journal whilst professing a

dollar subscription, is a complimentary publication and what is free is usually more or less welcome!

DOES THE AMOUNT OF YOUR FREIGHT BILL INTEREST YOU?

Elsewhere in this issue appears an article from the pen of Mr. R. H. Fairley, who is assistant secretary at the Vancouver office, and incidentally, freight adjustment manager. Mr. Fairley possesses exceptional qualification in the very complicated matter of freight rates, and has repeatedly urged that retailers, individually and through their associations, should take much more interest in the question of transportation companies' freight tariffs than they do at present. Apart from the particular matter, which is the subject of Mr. Fairley's remarks, his expert knowledge of this department makes him an authority to whom retailers would be well advised to write on any matter affecting their relationship as consignees with the transportation companies. Mr. Fairley will be glad to audit your freight bills for a period of four years and if, as is quite likely, you have been overcharged at some time or other, will make application to the transportation company for a refund. He has already got results for some members and only awaits a chance to do the same for you.

KEEP THE POT BOILING

Interest in Dr. Hindley's address in our last issue has been so widespread that there is an inquiry from the interior asking whether it would not be possible to have Dr. Hindley visit that territory. The Provincial secretary is endeavouring to arrange an itinerary with a view to having Dr. Hindley speak at two or three important centres, the expenses to be shared by the branches in that district.

GOOD MISSIONARY WORK

The idea of having periodical gatherings of retail merchants in the outlying districts of Vancouver for those tradesmen who cannot get to the regular weekly get-together of the city traders in the heart of the business metropolis is certainly a good one and the venture had a good send off at Grandview on the 8th. Meetings will be held at different suburban points throughout the Winter with the object of enlightenment, entertainment and enlistment, and there is no denying that the effort is a splendid missionary idea and is calculated, if the merchants visited do their part, to instil into the different districts a better appreciation of the association's work and consequently and necessarily to increase its membership.

"CREDIT RETAILING OF VICTUALS"

The article on this subject from the thoughtful pen of Mr. A. Sprice, of New Westminster, is most welcome. And not merely of what he says, but because he has said it! We mean that B.C. retail merchants are slow to write us with any such ideas they have in their mind, and whether you agree with Mr. Sprice or not, he can be given credit for enterprise, thought and the ability to act, and so put his argument into the admirable form he has in this issue. So many people talk but it ends right there, and what you say in your store in Nanaimo, Kamloops, Enderby, Nelson, Fernie or Chilliwack attains no tangible form and does no tangible good unless you display Mr. Sprice's spirit and "prent" it. So whilst we most heartily ask for other views on what Mr. Sprice has said, we want to take this opportunity of shaking his hand for taking his time to place his views before his brother retailers for their good.

Winter Phonograph Display Suggestions from Canada

By Ernest A. Dench. Special to the "B.C. Retailer"—Copyright.

During the month I recently spent in covering Canada, over the Canadian Pacific Railway, the stores selling phonographs and records were planning a winter aggressive campaign. Their window displays and newspaper announcements reflected this tendency.

These displays demonstrated, of course, that the long winter nights are most susceptible to phonograph sales. Some of the display methods may prove of assistance to you in selling more phonographs and records while the winter months are with us.

An Artistic Example

The Hudson's Bay Co., Vancouver, B.C., adorned the background of a recent phonograph trim with drop yellow curtain materials. The top of the curtains was covered with strips of green, blue and terra-cotta, the strips being hung to form a frieze-like effect. Draping the sides were strips of grey cloth, with a fringe at the bottom marked with two lines of black squares. On a stand draped with an Oriental rug at one side of the trim was a cabinet phonograph. Room was also found on the side of the stand for a green and gold candlestick containing a yellow candle. At the opposite side an Oriental rug was laid on the floor, placed over which were two more cabinet type instruments. At the exact centre was a high brass stand, with a bowl of ferns on top. Scattered on the floor at each side of the bowl of ferns were pieces of literature pertaining to the phonographs displayed.

Capitalizing Opera Star's Visit

Fletcher Bros., Vancouver, B.C., tied up their principal window display with the local visit of a famous opera singer. At the back was a portico constructed of cardboard. Running from the top of the portico were twisted streamers of white paper, the streamers being fastened to the ceiling. To one side, resting on an easel, was a large photograph of the distinguished singer, draped with an Italian flag to indicate her nationality. Directly opposite the photograph was a large cabinet type phonograph. The background at the rear centre held a large showcard. The card was captioned "Superlative." Below the caption, in the middle, appeared the name of the artist, balanced at each side by such headlines as "Greatest Soprano" and "Greatest Phonograph." The missing link appearing at the lower centre stated "Greatest Records."

Neatly arranged on the floor of the window were showcards giving the names and numbers of the records comprising this famous singer's repertoire.

All Instruments in One

The Mason & Risch Co., Vancouver, featured a certain make of

phonograph in their show window. The single model placed at the rear centre was balanced on either side by such cards as:

"A '——' is all phonographs in one. It plays all makes of records."

"A '——' is all instruments in one. You can hear your favourite instrument at its best."

A brown ribbon was chained to the reproducer of the instrument, the ribbon forking out into four ribbon streamers, each being attached at the other end to one of four popular makes of records.

Ensuring the Genuine Model

Grinnel Bros., Windsor, Ont., displayed a single phonograph with the lid wide open. The phonograph represented a well-known brand, white tapes trailing from the trade mark inscribed on the middle of the phonograph lid to the window glass. Here advertisements inserted by Grinnel's in the local newspapers were posted. Each advertisement advised one to:

"Look inside the lid—to ensure the genuine '——.'"

The Archway Effect

R. S. Williams & Sons, Ottawa, Ont., featured phonographs with a large centrally located window showcard. The card was in the form of an arch, with a cabinet model enclosed in the arch. Booklets in the form of arches were arranged on the window floor. There was a card attached to the phonograph, bearing the following message:

"Just purchase six records and we will deliver the outfit to you immediately. The balance in easy monthly payments."

The Phonograph and Its Parts

Ormes, Ltd., Ottawa, Ont., arranged a large cabinet phonograph on a green plush covered mould at the rear centre. There was a rose ribbon leading from the phonograph to the phonograph motor, room for which was found on a pedestal at the front centre. Here a card pointed out that:

"The '——' motor plays ten records without rewinding."

Another rose ribbon running from the rear centre phonograph found its terminal at the front right, where an ingenious record filing cabinet was placed. The card here announced:

"Record filing system, with convenient arrangement of drawers and records in all the larger cabinet instruments."

At the left front was an oval shaped, all-wood tone amplifier, backed up by the following rose ribbon bedecked card:

"The aid to perfect tone reproduction."

The Merry-Go-Round Stunt

J. M. Carriere, Hull, Que., introduced animation with excellent effect. On the floor at the middle was a portable phonograph. The thing that attracted attention was a small dog on the record part of the instrument, for as the record revolved, it carried the dog with it. The merry-go-round was certainly an unusual one.

The phonograph without a record is like a wagon without a horse to pull it, so now for a few displays of these articles.

The Juvenile Record Demonstration

The Toronto Music Co., Toronto, Ont., had a drive on the kiddies via the indirect, but effective, parental route. The show window represented the interior of a children's nursery, fully equipped with small white enamelled furniture, toys, portable phonographs and juvenile records. While the display itself was sufficiently out of the ordinary to attract considerable attention, two small local children were engaged with the object of using the window as a play house during certain intervals of the day. The youngsters entered into the spirit of the thing, playing numerous records that would especially appeal to children.

Making Use of Wall Panels

The Berliner Gram-o-phone Co., Ltd., Montreal, divided their white painted window walls into panels. Records were placed inside each panel, the white paint of which was an excellent color contrast to the black of the record. The panels were square at the top portion of the window, with an oblong panel in between each square panel. Three records occupied each oblong panel while each square panel contained one record. On the floor in slightly titled positions, were framed cards. One record was attached to the middle of the card. Each card contained a different dance hit, but bore the same caption as the rest:

"The latest dance hits. Come in and hear them."

Records on Instalment Plan

Another Berliner display contained a large showcard. The card was perched between a cabinet model at the rear centre and a portable instrument resting on a rose plush covered mould down in front near the middle. The card stated:

"Why wait when $2.00 puts thirty selections in your home?"

"Balance in weekly payments."

"Phonographs on easy terms. No change in price."

Largest Stock in the City

George S. Pequeguat, Montreal, had a card in his phonograph window that announced:

"We carry the largest stock of records in the city. Best quality phonographs from $58 to $650.

"MADE IN CANADA"

A Drive on Needles

Heintzman & Co., Ltd., Saskatoon, Sask., arranged a special display in order to push the sale of phonograph needles. On the hardwood floor at the rear centre were several cabinet phonograph models. Billows of white cloth were formed on the floor around the front and sides, with packets and tins of phonograph needles neatly arranged over the same.

Selling More Records

Heintzman's, Toronto, ran the following timely advertisement on the subject in the local dailies:

"Records

"Keep your assortment fresh by constantly adding something new—especially with the long evenings on us when the '——' becomes a real source of pleasure in the home.

"Ask us for new lists."

The Record Booth Display

The top part of the record demonstration booths is space that is often allowed to go unusued. D. D. Gordon, Ltd., Ottawa, Ont., have a show window that is open at the back. The last of the row of white painted record sound proof booths is very near the rear side of the show window. The space on top of the last booth was recently occupied by a neat stack of bottles of furniture polish. A card hung down the side of the booth that could be seen by every passer-by, enquired:

"Have you tried '——?' Twenty-five cents. It is a splendid furniture polish and will not injure the finest phonograph surface."

Every business man should be receptive to new ideas, because if he relies upon his own thinking apparatus all of the time it is apt to become a little rusty. Suggestions from such sources as the foregoing act in the nature of a lubricant.

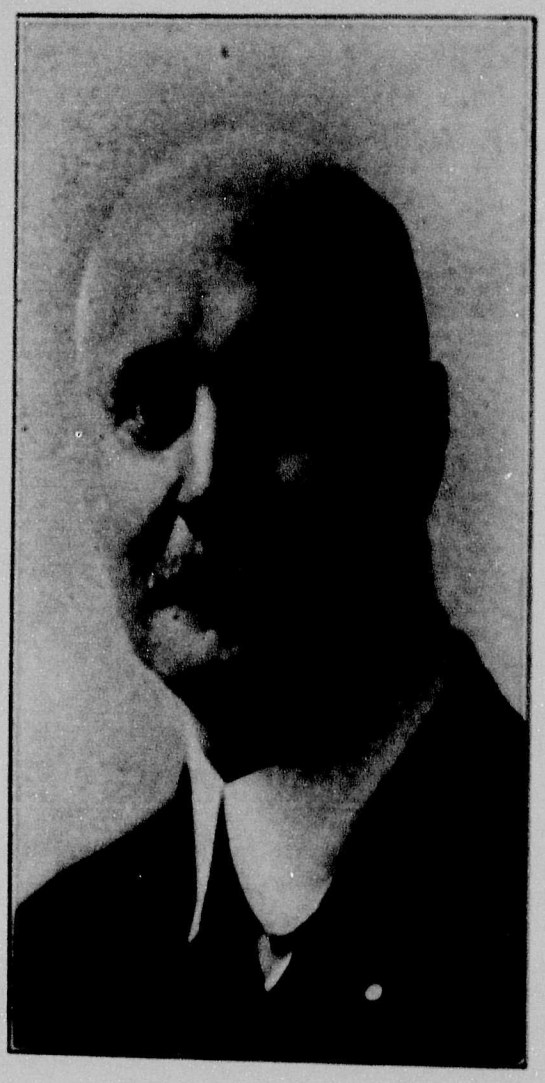
Who Pays the Increased Freight Rates?

By R. Hill Fairley, Manager Freight Adjustment Department, British Columbia Board, R.M.A. of Canada.

Retail merchants as a whole have taken very little, if any, interest in the various applications of the Canadian railways to the Board of Railway Commissioners, for increased freight rates, as evidenced by their apathy toward the recent judgment of the Railway Board which grants to the transportation companies of Canada an increase in rates of from thirty-five to forty per cent. Not so with the manufacturers and wholesalers who have always taken a very keen interest in the question of freight rates, although it really makes very little difference to them whether or not rates are increased as they pass on the additional charge to the retailer, who in almost every case absorbs the increase.

The total increased revenue that will accrue to the transportation companies by virtue of increased rates as granted will, according to the chief commissioner amount to $270,450,000.00, the greater portion of which will be paid out of the profits of retail merchants of Canada, who meekly submit and murmur not. Figure it out for yourself, Mr. Retailer. Take for example a case of shoes. The additional freight is sufficiently large to enable the wholesaler to pass it on to you, but it amounts to very little on a single pair, consequently it is not added to the retail price. The same with a case of salmon of four dozen tins, the increase on each tin is very little, and so on with every commodity handled by the retailer. All these little increases you are paying out of your profits, and from the figures quoted above, they amount to a very tidy sum which the retail trade of Canada is paying in addition to the many other forms of taxation which are saddled upon you.

Let us now take a look at the judgment as contained in general order No. 308 of the Railway Board and examine some of the reasons put forward in support of the enormous increase in rates therein granted. The Chief Commissioner, who wrote the judgment says: "If we give a rate which will barely allow the Canadian Pacific Railway Company to pay its fixed charges **and dividends**, or a lesser rate, then it is absolutely certain that the Canadian National system, including the Grand Trunk, Grand Trunk Pacific, International and Transcontinental, (and for the purposes of this judgment I am considering them as part of this system) will face an operat-



ing deficit of at least $50,000,000.00, per year, assuming that the wage award is adopted, and including the International and Transcontinental and Grand Trunk Pacific systems." There seems to have been a desire on the part of the Board to grant sufficient increase in rates to assure the Canadian Pacific Railway paying its usual dividends. It is apparently not right that these large corporations should be left to the exigencies of trade conditions to work out their own salvation by means of the strictest economy in every department of its various operations. Who guarantees the profits of the retailer, or the wholesaler or the manufacturer? During the past four or five years it has been comparatively easy, on a steadily advancing market, to make a nice profit from your year's trading. The peak of the hill has been reached and you are now to make a more or less gradual descent on the other side, and wise has been the retailer who has put by sufficient reserve to take him to the bottom in safety or to take care of the loss of profits due a falling market. In other words you are left to the exigencies of trade conditions. But not so with the Canadian Pacific Railway. Their dividends are practically guaranteed, and their immense reserves left unimpaired. It was argued by Mr. Geary representing the City of Toronto, Mr. D'Arcy Scott, representing the Government of Saskatchewan, and Mr. Coyne, representing the amalgamated Boards of Trade of the three prairie provinces, that the Canadian Pacific Railway Company should draw on its reserves to some extent, if necessary for the payment of dividends. The Chief Commissioner was unable to agree with this viewpoint. He says: "If the Canadian Pacific Railway Company has, for many years past, kept an outstanding position among transportation companies of the world, it is because, through wise business management they have been able to place themselves in such a financial position that the financial world has faith in the institution, etc." Perhaps you, Mr. Retailer, might be able to maintain your present financial position during the coming months by having your profits assured.

With reference to the Canadian National systems there is expressed an earnest solicitation for its welfare which is very commendable. But why should the Railway Commissioners expect a railway that is still a colonization road to pay its way. The Hon. Arthur Meighen, Premier of Canada, at a luncheon given in his honor in Calgary the other day, stated that the Canadian National systems for their greater part were colonization roads and could not be expected to pay for many years to come. Why this anxiety on the part of the Railway Board to hurry them into the dividend paying class? As far as the retail merchants are concerned, it would be far preferable to pay your share of a fifty million dollar deficit than to pay this amount and more, wholly out of your own profits, into the coffers of the Canadian Pacific Railway to enable the shareholders to draw their usual dividends. We leave this phase of the judgment with you to think over.

We wish now to consider another part of the decision of the Board which reads as follows: "At the hearing, representatives of the different railways filed statements showing, at great length, their respective financial conditions for some years past; all showing an increase in business with a very substantial increase in operating ratio,

which in other words, means the number of cents which a railway must expend in operating its road in order to earn one dollar, **which was alleged, by counsel for the Railway Association,** as the surest test of the financial condition of any railroad, and unfortunately, with the exception of the Canadian Pacific Railway, which was unsatisfactory, practically all the other roads showed that it was costing as much, or more, to operate them than they were receiving; and the term "operating ratio" does not take into account anything in the way of fixed charges or dividends." Note the words in bold type "counsel for the railway association" stated this was the surest test, and the statement was apparently accepted by the Board without further inquiry in what expenses were charged against operation. Look at this from the standpoint of your own business. You have been called upon from time to time to prepare income tax returns for Federal and Provincial Governments. Do you find either Government will accept any and all charges, or deductions, against your gross revenue or do they make a close scrutiny of these expense items? Why did the Board accept the statements of the railways without close scrutiny? We do not wish, for a moment, to insinuate that the railway companies falsify their statements. We do claim, however, that the Board of Railway Commissioners should have engaged the services of a chartered accountant familiar with railway accounting systems, to look into the nature of those items which are deducted from operating revenue. Such items as depreciation of road, equipment, buildings, and right-of-way, and also appreciation on these items, if any; also if amounts paid for loss and damage claims have been charged against operation, and the scrapping of buildings and equipment. The way these matters are handled has an important bearing on the net result, and in our opinion should have been inquired into by the Railway Board before its decision on so far-reaching a question was rendered.

Before closing these observations, one other feature of the judgment should be brought to your attention. For a number of years there has existed a discrimination in freight rates against the West and which has been the subject of vigorous appeal before the Board on various occasions, but without relief. In speaking to this question the Chief Commissioner says, "In order to satisfy myself of the facts, I have investigated the tariffs, both East and West, applicable to the more important traffic movements . . . Allowing for the undoubted fact that a very large proportion of the traffic both east and west is on the commodity basis I am still **forced to the conclusion** that the rates in Western Canada average considerably greater than in the East, possibly around fifteen or eighteen per cent." Notwithstanding the Board's conviction as to the actual extent of the discrimination against the West, a difference of only five per cent is allowed in favour of the West. There seems to be no satisfactory explanation for this attitude. One is almost forced to the conclusion that all the railways have to do is to ask, and they will get what they want. There is no doubt that the railways, being in possession of the facts, and with traffic experts and eminent counsel, are able to present a very strong case, while those opposing do not always show unanimity of action nor have we evidence of careful and expert preparation by available traffic experts.

The commercial organizations of the West, including the Retail Merchants' Association of Canada, should unite in asking for a hearing on the whole rate question, not only as to the discrimination against the West, but for a discontinuance of Eastern and Western lines, mountain and prairie divisions for rate making purposes. We should insist on the various systems being taken as a whole, and now that one of the systems boasts of a prairie grade through the mountains, special mountain rates should be done away with and brought to the level of the most favourable grade the same as in other parts of the country, and the railway with the longest haul between two points must meet the rates for the line having the shortest haul between the same two points.

Mr. Retailer, why not instruct your association to get behind the various organizations that are fighting for fair treatment from the railways of the country. In the last analysis you are the one that pays any increase in the freight rates. We have shown you that it is paid out of your profits. If you are going to continue paying increased taxes, for freight rates are taxes, why not have something to say. The Parliament of Canada created the Board of Railway Commissioners for the purpose of regulating freight rates and all matters pertaining to railway operation. The machinery is at hand, and there is no doubt that if intelligent and expert care is given to the preparation of our appeals for better treatment at the hands of the railways, the Board is bound to give you the relief, the burden of proof being with the railway companies.

* * *

Since the above was written, the following news item has appeared:

"The Canadian Manufacturers' Association has made application to the Board of Railway Commissioners asking for the earliest consideration of the question of equalizing freight rates between Western and Eastern Canada. This application is based on the recent order-in-council issued by the committee of the Privy Council recommending the Board of Railway Commissioners to reconsider their judgment in connection with the recent increase of the freight rates.

"Particular attention is directed in the application to the question of rates in British Columbia and the maritime provinces, and claims that conditions have materially changed since the board's order in the Western rates case was issued in 1914."

FIVE DOLLARS FOR YOU

Have you read the advertisements in this issue? If not, do so and tell us which, in your estimation, strikes you as being most original and doing the work intended. Five dollars will come the way of the person whose criticism is thought the most apt. Result will be published in our January issue. Time limit for competition, January 1st.

DON'T READ THIS
If You Have Not the Interests of the R.M.A. at Heart.

If you value the Retail Merchants' Association you must necessarily take interest in its official organ, this journal, which is its printed mouthpiece. It is only by the co-operation of the retail merchants throughout B.C. that we can give you a paper approximating an ideal—we want news and notes from every corner of the province—one part is just as important as another. Communications must reach us by the 8th of the month at the latest for the current month's issue.

Of our subscribers we ask that they see that other retail merchants, not subscribers, are put on our mailing list, as this may be the means of their becoming members of the Association.

So please remember that the success of the "B.C. Retailer" is in the keeping of each subscriber.

The Stamp, the Cancelling Machine, the Association and the Government

Prompt and Strong Representation Made to Premier Meighen by Deputation of Prominent B.C. Merchants.

With the rapid approach of Monday, November 1st, retailers selling articles subject to the Luxury Tax, throughout the Province, began to take a more active interest in the regulations laid down by the Department of Inland Revenue for the collection of the Luxury Tax by same. Up to within a few days of going to press most retailers were only vaguely aware of what was involved in these regulations. As information began to be accumulated by the Provincial office, it became apparent that the stamp and the cancelling machine meant to the retail business an irritating piece of red tape, which was entirely unjustifiable.

The visit of the Honourable, the Premier, and the Honourable A. J. Calder to the Pacific Coast, created a favourable opportunity for the presentation of the views of British Columbia retailers to these responsible Ministers with regard to the use of the stamps and machine, and the Provincial office took the initiative with regard to arranging an interview with the Ministers which took place on Friday, October 29th.

Prior to the date upon which the deputation waited upon the Premier, a representative committee assisted the executive officers of the British Columbia board in preparing the following memorandum:

The Honourable Arthur Meighen, Premier of Canada.

Sir:—The deputation present before you is composed of the following gentlemen:

Mr. M. J. Phillips, ready-to-wear clothier, and president of B.C. Board, Retail Merchants' Association of Canada.

Mr. H. T. Lockyear, general manager of the Hudson's Bay Co.

Mr. Chris, Spencer, proprietor of the David Spencer Department Store, Ltd.

Mr. Geo. A. Howker, secretary-treasurer of Gordon Drysdale, Ltd.

Mr. J. W. Foster, ready-to-wear clothier.

Mr. R. M. Millar, china and glassware merchant.

Mr. J. T. Crowder, the Cunningham Drug Co.

Mr. Fred Cluff, boot and shoe merchant.

Mr. Wm. Woodward, Woodward's Ltd.

Mr. D. H. Kent, Kent Piano House.

Mr. G. H. McRobbie, Walk-Over boot shop.

Mr. H. C. Wilson, boot and shoe merchant.

These gentlemen in addition to the spheres of influence represented by their respective businesses are a committee acting in conjunction with the executive officers of the British Columbia board of the Retail Merchants' Association of Canada, and they therefore speak for the retail trade of this Province.

The subject with which this deputation is charged is the matter of the Luxury Tax now being collected in Canada by the retailers, with particular reference to certain defects in the tax itself, and with specific reference to the method of collection. In presenting our views on this subject we would wish to emphasize that representations made do not arise from a momentary or petty irritation, nor do the retailers wish to escape from the burden of Canadian citizenship laid upon them by the war and its aftermath. There are certain features, however, in the application of this tax to which retailers as a class feel justified in entering a protest based upon their actual experience. To begin with the word "luxury" is an elastic term. In the present condition of world markets in raw materials a considerable number of articles which have been classed as luxuries cannot be so designated. True economy lies in the direction of the purchase of good material that will stand up to wear. It is not possible to place such goods on the shelves of the retail stores today at prices within the exemption provided by the Luxury Tax regulations. The consequence must inevitably be, and is, that the public, and particularly the working class public, are driven to purchase cheap, inferior material in wearing apparel, which is not economy, but waste. On the other hand, people in affluent circumstances are not retarded from the purchase of superfluous luxuries, which they can still afford. As this memorandum is concerned with a statement of principles, rather than an elaboration of details, we must ask you to accept this statement of fact, without illustration although illustration could be plentifully supplied if necessary.

The method of collection now in force, as well as the method of collection contemplated by the new regulations effective November first, throw upon the retail trade the burden of collecting taxes from the public, which involves a considerable number of irritating details, and add to the general overhead of the retail business by slowing up the sales force. In many stores the new method of collection which provides for the use of stamps and a cancelling machine, means the addition of people to the clerical staff for the express purpose of looking after the Government's taxes; this is not fiction, but fact. The business of distributing commodities at retail calls for the employment of a large number of people, many of whom do not remain permanently in the business, and who have but a transient interest in it. The complicated regulations provided by the Luxury Tax, call for concentration, and concentration is impossible in a retail store upon busy days. Cases must inevitably arise in which sales people, ignorant of the regulations will make sales upon which the Luxury Tax is chargeable and omit to make the charge. An inspector of the Inland Revenue Department would have power to prosecute a retailer for such an infringement which would gain for the store an unpleasant notoriety, apart altogether from the injustice of inflicting a fine for an infringement

of regulations which it is impossible to carry out.

The history of the stamp tax on patent and proprietary medicines collected by retail druggists in Canada, during the last four years, affords plentiful illustrations of this sort of thing.

As a class retailers are law abiding. They invariably adopt an attitude toward Government regulations which is meticulously correct, but the regulations governing the collection of the Luxury Tax place strong temptations in the way of individuals whose moral fibre may not be as strong as some of their fellows. It does not require a considerable amount of ingenuity to evade the tax by common consent between the retailer and his customers. The effect of evasion on the part of one retail dealer is to weaken confidence in the public mind in the retail trade as a whole. Incidents are constantly being reported in which prospective customers have refused to complete the purchase of an article when the matter of the Luxury Tax was broached, and have stated that they have no difficulty in securing such articles tax free elsewhere.

It is our opinion that no method of collection which human ingenuity can devise can succeed in getting around this condition, while the attempt to meet it by the affixing of stamps to the sales slips, simply adds an additional irritation to the accumulation which the retail trade and the public are restive under. While we can never be satisfied with the system which makes of the retailer a tax collector, we are prepared to endeavour to carry on the Government's regulations which call for periodical returns to the Inland Revenue Department, pending the repeal of the tax altogether, which is the objective we desire to accomplish.

In offering these general criticisms this deputation wish to take the opportunity of emphasizing that such criticisms are not based upon theoretical objections, but upon actual experience. The retailer and his sales staff come into contact with thousands of people and they are in a unique position to interpret public sentiment and their interpretation of it is that the public themselves are intensely antagonistic to this system of tax collection. This deputation speaking for the retail trade of this Province, is fully aware that Canada's war debt must be paid. It is equally impressed with the necessity for diverting the financial resources of the country from non-essentials to essentials, and does not wish its criticism to be merely destructive.

A policy has been enunciated by the Retail Merchants' Association of Canada, assembled in convention in this city, of July of this year, and behind that policy the retail trade of British Columbia stands. That policy is that if the Luxury Tax is to be retained in principle, it shall be collected at the source of importation or manufacture, which would have the effect of placing the funds in the hands of the Government by a direct method of collection, involving none of the expense, possibilities of evasion and continued irritation which are characteristic of the present method of collection.

In conclusion we are convinced that the Luxury Tax itself is impracticable and that the method of collection by stamp has intensified existing hostility to the tax and the Government itself. We have evidence that a large number of representative retail establishments throughout the Province will refuse to use the stamps and cancelling machine, as provided in the regulations effective November first.

We ask therefore in the name of the retail merchants of this Province that the Government will, take into immediate and serious consideration the situation which we have outlined and relieve the retail trade from an obligation to enforce a system which in their judgement is impracticable.

Respectfully submitted.

M. J. Phillips, president, B. C. Board.

George S. Hougham, secretary, B.C. Board.

The reception accorded the deputation was courteous and attentive, it being quite obvious that so far as the two Ministers were concerned, they were entirely unfamiliar with the nature of the regulations laid down by the Inland Revenue Department, except in the most general and vague manner.

Following the presentation of the memorandum by the Provincial secretary, an interesting sales demonstration was conducted by Mr. H. T. Lockyear, general manager of the Hudson's Bay Co., of Vancouver, who produced the stamps in all their various denominations, together with the sales slips, upon which imaginary transactions had been recorded, showing that in many cases it would become necessary to affix seven or eight, or even more, stamps, to the sales slip, which would be handed to the customer.

In presenting the case in this striking manner, which was backed up by many sound arguments from other members of the deputation present, an impression was undoubtedly registered on the Minister's minds, which no subsequent arguments will be able to entirely efface.

At the conclusion of the interviews the Honourable Arthur Meighen promised to take the matter up immediately with the Minister of Finance, Sir Henry Drayton, and from subsequent reports which have been received at the Provincial office, there is every reason to hope that the representations made by the British Columbia board of the Retail Merchants' Association of Canada will have the effect at least of modifying the regulations considerably, while there is a strong probability that the use of the cancelling machines and stamps will not be insisted upon at all. Every possible effort was made by the Provincial office of the Retail Merchants' Association to supplement their direct representations to the Premier by getting into touch with all other branches of the Association throughout Canada, and with the Dominion office, seeking similar action in their respective spheres, and if the hope that was engendered in the deputation is justified by results, considerable credit will be due to the British Columbia board in having taken the initiative.

EVERYBODY DOING IT!

The Canadian Manufacturers Association say that the Luxury Tax is causing unemployment through reduction in business, injuring business, discouraging the investment of capital and on the other hand that it is securing comparatively little revenue for the Government. They are asking for its abolition.

Further Luxury Tax matters are dealt with on Page 124.

B.C. Merchants Who Have Made Good

3.—WM. H. BONE, Victoria

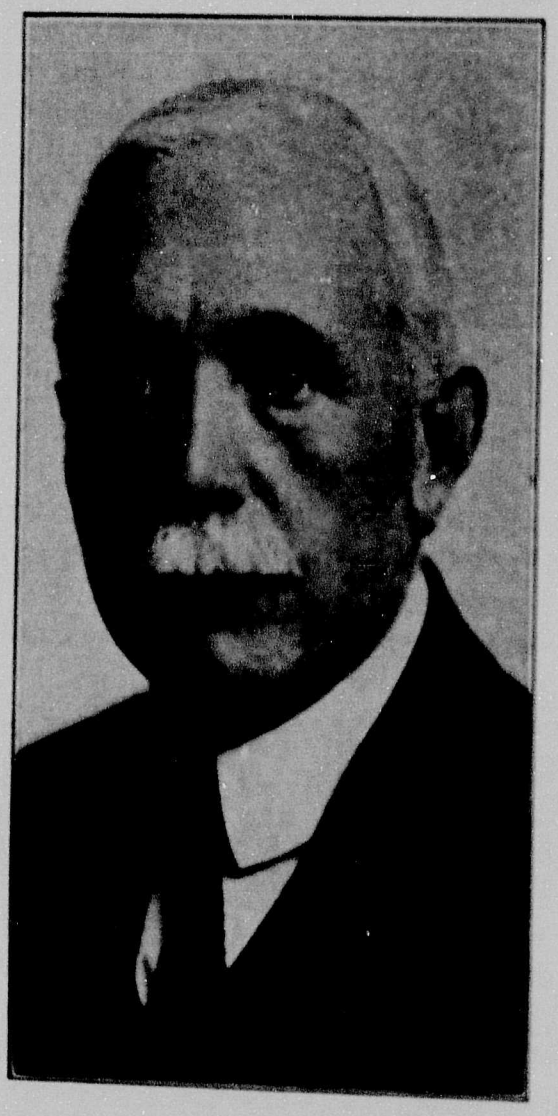
Mr. Bone Has Pinned His Faith From His $15.00 a Month Start in Life, to Business Integrity Begotten of His Religious Principles and to Hard Work, Total Abstinence and Physical Fitness.

Wm. H. Bone was borne in the town of Bowmanville, Ontario, in the year 1855. His father was from Cornwall, and his mother from Yorkshire. They came to Canada in very early days and were married in Montreal, later settling in Bowmanville. In the year 1859, his father came to Victoria, remaining there, however, for a very short time. The motive that influenced him to come was discovery of gold on the Fraser River. On his arrival in B.C., many were returning from the Fraser River, giving discouraging accounts of their experiences, and he decided to return while he had sufficient money to take him back.

Later, gold was discovered in the Cariboo and in 1862, he again decided to come to B.C. In 1863 he sent for his family and this was when W. H. Bone made his first appearance in Victoria; he was eight years of age and is now entering his sixty-sixth year. So he has been a resident of Victoria for fifty-seven years. His education was confined to attendance at several private and semi-public schools.

The opportunities afforded in those early days were very different to those provided today; however, he managed to obtain a common school education that has seen him safely through so far. In the year 1871, Mr. T. N. Hibben was looking for a boy to fill a vacancy caused by the resignation of a boy friend of young Bone's, who recommended Mr. Hibben to secure his services. W. H. B. was pleased and so were his parents to secure what at that time was considered a very desirable position, the salary paid being $15.00 per month. His duties comprised what is usually given to boys entering, sweeping out the store, delivering papers and parcels and making himself generally useful.

"When I recall the experiences of those very early days I see how vast the changes are," said Mr. Bone to our interviewer. "When it is remembered that there were no railway communications either through Canada or the U.S.A., our means of obtaining mail and merchandise was via Panama, and in case of articles



not very urgently required, via Cape Horn. I remember that for some considerable period of this time we only had communication from San Francisco once in two weeks. For many years the coming of the San Francisco steamer was regarded as a great day for us. It was the custom to raise a flag over the old Driard Hotel intimating that the San Francisco steamer was in sight and immediately the people began to congregate around the post office and T. N. Hibben Co's. We were in those very early days a great centre of attraction. Our newspaper department was very active. I have seen our patrons standing in line waiting anxiously to obtain the various newspapers they subscribed for and we had a splendid trade in this particular department. I can remember often having to work all night. Victoria at that time was the distributing point for the whole of B.C. Vancouver was not dreamed of. Wharf Street in those days was the wholesale distributing centre of the country."

The firm of T. N. Hibben Co., the well-known booksellers and stationers of Victoria, was established in 1858 and probably comes next to the Hudson's Bay Co. for age in Victoria. They now occupy the sight formerly known as "Fort property," and was so occupied by the Hudson's Bay Co., from 1843 to 1860. The Historical Society has placed a brass plate on the corner with the following inscription:

"The Fort of the Honourable Hudson's Bay Company, occupied this site from 1843 to 1860. This tablet is placed on the N.E. corner to preserve an ancient landmark by the Historical Society of Victoria."

In the year 1884 a partnership was formed between Mr. T. N. Hibben, C. W. Kammerer and Mr. Bone. In the year 1890 Mr. Hibben died and subsequently Mr. C. W. Kammerer passed away. Mr. Kammerer's interest was purchased by Mrs. Hibben and Mr. Bone and has so continued up till about a year ago when Mrs. Hibben died. It is now anticipated that a joint stock company will be formed between the sons of Mrs. Hibben and Mr. Bone. However this has not been definitely decided upon.

For many years Mr. Bone has been entirely entrusted with the management of the business and today the firm is more favourably circumstanced than ever before. Their present business location is one of the best in the city, being situated on Government Street and it is generally admitted that there is not any other better location.

The Hibben-Bone building is a four storey reinforced concrete building. The firm occupies the main floor, approximate size being 45x133. The insurance rate on the building is only 40 cents so it can be judged by the rate that the building is considered a safe risk!

Outside of business Mr. Bone has always enjoyed outdoor sports and whilst he is now in his sixty-sixth year he enjoys a game of both tennis and golf and occasionally plays Badminton and has for some years taken advantage of the Y.M.C.A. business gymnasium classes. To be medically examined at 66 for insurance and

to be given an excellent report on his physical condition is surely something to be envied!

Mr. Bone married when he was twenty-three. He has all his life been a total abstainer, both from spirituous liquors and smoking. He is a member of the Methodist church and a prohibitionist. "The latter just at present is not very popular," he said. "I am confident, however, that it will be when the general public realize what Government control will develope into."

AMONG THE RETAILERS

Edgewood Co-operative Association has been voluntarily wound up.

E. Bailey, of Eholt, is reported closed out.

A. W. Bleasdall, of Fernie, is dead. He was in the drug and stationery business there.

Glover & Meekijohn, grocers of Fernie, we hear, were recently burned out.

Mrs. Ida Bowcott has sold her grocery business at Sidney to J. F. Jenner, of Victoria.

Since our last issue, Bogardus, Wickens, Ltd., of Vancouver, has suffered a loss by fire to their paint and glass stock.

G. W. Bennett, of Vancouver, is reported sold out.

The B. C. Gramophone & Talking Machine Co., Ltd., creditors have met and all claims were to be in by October 31st.

Thos. Host has sold out his cigar store to Charles Allan, at Vancouver.

H. Tomkinson, of Grindrod, has sold his general store to McCashland & Spence.

A meeting of the creditors of the Pioneer Coffee & Spice Mills, Ltd., of Vancouver, will be held December 8th.

T. B. Wyatt, drygoods, has removed from Vancouver to South Vancouver.

The City Bargain Shops of Victoria have dissolved.

J. S. Patch has retired from the McKenzie Street Grocery at Victoria.

W. M. Ritchie, of Victoria, has sold his interest in Primley & Ritchie, Ltd., bicycles, sporting goods, etc.

H. W. Comm, of Victoria, is selling his stock of suit cases, jewellery, etc., by auction and discontinuing business.

F. J. Carter has been appointed liquidator of the Harvey Coffee & Spice Mills, Ltd., of Victoria.

Spencer Meads, butcher of Victoria, has sold out to Gilbert Bryant.

James Adam has purchased the stock of the Western Grocery Co. Estate at Victoria.

Mary Janostack has bought the grocery business at Fernie lately carried on by Jos. Bublick.

Glover & Meiklejohn, grocers of Fernie, were recently burned out.

J. F. Jenner, of Victoria, has sold his grocery business to W. I. Randall.

O'Connell's, Ltd., Victoria, recently had their stock damaged by fire. It is understood the loss was covered by insurance.

The title of the Granite Trading Association, Ltd., has been changed to the Co-operative Granite Trading Association.

E. M. M. Johnstone, of Jubilee, did not sell out to F. M. Begg, grocer, as anticipated.

G. H. Tomlison, grocer of Jubilee, sold out to W. P. Nursey.

The hardware business of A. D. Denniek, of Vancouver, has been sold to A. W. Wallace.

Mrs. Martha Whitely, of Vancouver, is contemplating selling out.

Fred K. McMann, of Merritt, is reported as having sold his lot and building and discontinued his confectionery and grocery store.

Charles Tassie, grocer, has sold out to A. S. Ulrich, at New Westminster.

A. Hayden, of North Vancouver, is reported negotiating sale of his business of a baker to J. W. White.

A. Theodore, of Vancouver, has sold out his confectionery store to a Chinese firm.

A. C. Thompson, grocer of Vancouver, has assigned.

The Linden Grocery, of Victoria, have admitted Paul L. Green, as partner.

H. Crignon is now at 975 Robson Street, Vancouver. His grocery was formerly at 894 Granville.

W. P. Nursey's grocery is now at Jubilee. He was formerly at 2624 Albert Street, Vancouver.

F. D. Britton has succeeded H. Donnan in his grocery business at 42nd and Victoria, South Vancouver.

Warner & Moore have taken Warner's Market at 25th and Fraser Street, Vancouver.

A. A. Arnold, of Arnold & Quigley, has been elected to the executive of the Vancouver Branch, R.M.A., vice William Rickson, resigned.

G. Hansen has sold out his grocery at Langley Prairie, to O. Anderson & Co.

W. H. Singer has bought the grocery business of S. Butler, at Milner.

The grocery business of K. Harris at Dunderave is now owned by F. C. Harris.

A. I. Bind, the popular secretary of the Port Alberni branch R.M.A. is in the General Hospital, Vancouver, having come successfully through an operation. He is on the way to complete recovery. He is being well looked after by the Vancouver office.

Mr. Sharpe, of the Ypres store, Vancouver, has sold out to F. B. Blythe.

F. A. Young, of 65 Lonsdale Avenue, North Vancouver, has bought out Putnam & Sult, grocers.

W. Brown has bought out W. Laurence, the Veterans Delicatessen on Robson Street, Vancouver.

The Elite Store (Mr. McCaskill) has sold out her business on Granville Street South, Vancouver, to W. Peters.

The Economy Meat Co. has bought Stewart's Market (D. H. Stewart) of Vancouver.

The following companies of interest to retail merchants have recently been incorporated in British Columbia:

Overwaitea, Ltd. (New Westminster) 615 Dunsmuir Street, Vancouver, $10,000. Acquiring the business carried on by R. C. Kidd under the same name at New Westminster. Dealers in tea, coffee, etc.

Vancouver Trading Co., Ltd., 136 Water Street, Vancouver, $20,000. General agents and commission merchants in produce.

Vancouver Supply Co., Ltd., 136 Water Street, Vancouver. $15,000. Dealers in Produce.

The following partnerships of interest to the retail trade of the Province have been recently registered:

English & Scotch Woollen Co.—Louis Alfred Gareau, at Victoria.

The Pacific Bakery—G. A. Farraut, at Marpole.

Fairview Shoe Co.—Jas. Haddad. at Vancouver.

THE CAREFUL BUYER feels that he is running a grave risk in purchasing any brand of underclothing with which he is not familiar. The scarcity of material has forced so many inferior garments on the market that the wise purchaser has learned to let a trade-mark be his guide—a trade-mark that has a house with a sound reputation behind it.

The name "Penmans" has been synonymous with quality underwear for so many years that you may, with a feeling of assurance, stock up with these well-known lines, knowing that they will meet with a ready response from your trade.

Penmans UNDERWEAR

"THE STANDARD OF EXCELLENCE"

Penmans Limited, Paris. **Also Makers of Hosiery and Sweater Coats.**

CREDIT RETAILING OF VICTUALS

By A. Sprice, Retail Merchant of New Westminster, B.C.

Every retailers' publication contains one or more articles dealing with complaints against the abuses the present retail credit system is suffering under, and various panaceas are offered.

The writer of this is of the opinion that a radical change in the credit retailing is not only justified, but timely and imperative and advocates the total abolishing of credit retailing in victuals (groceries, meats, fish, milk, bread, etc., against which, no lien can be held) and gives the following reasons for such drastic measures:

STORE WINDOW OF W. R. KING & CO., OF PENTICTON

This is one of the pictures that Secretary Hougham brought back from his Okanagan trip; it is certainly worthy of a first-class city. Mr. King observes the sine qua non of window dressing—as "little," not as "much," as possible. If he had loaded up his display with a conglomeration of ties, hats, overcoats, umbrellas, etc, the picture would have given an impression of a junk shop window rather than that of men's furnishings. The effective floor covering, the tasty arrangement of the benches and pedestals, the introductions of baskets of foliage, the attractive background, and the general "balance," all combine to make this window a decidedly creditable one.

The selling of food on credit seems to me to be a survival of the custom of grubstaking, as practised in the pioneer days, and under pioneer conditions.

The trader outfitted the prospectors, miners, loggers, trappers, fishermen, farmers, timber cruisers, etc. His share in the venture or the margin of his profits then took well care of the risk assumed, which risk was more of an accidental and less of a moral nature.

His customers were personally well known to him and the cases of dead-beating a rare exception.

Since then conditions have totally changed and is credit retailing for victuals in view of today's changed conditions anachromistic?

1. Only a relatively small number of his customers and their trustworthiness are sufficiently well known to the credit-giver; the majority of these customers are continually shifting about.

2. The income of the purchasing public, in toto, is today on a more stable basis. Wages, salaries, rentals, etc., having superseded the chance incomes of the pioneer.

3. A deadly competition of growing intensity has arisen. An ever-increasing number of cash stores, of co-operative and departmental stores whittle the margin of profit down to danger point, yet the credit retailers try to meet the cash traders' price cuts by cutting to the same level and give credit and service besides.

4. The city as well as the rural credit storekeeper is expected to tide over slack times, finance enterprises of pleasures of an ever-increasing number of his customers, who, however forsake him for the cash stores when they are flush again; in many cases not only not having settled their accounts with the Samaritan, but even turned into open or potential enemies against their creditors when asked to pay. They have to suffer serious handicaps under progressive credit restrictions, under discrimination by manufacturers and wholesalers in favour of the cash stores, and under the fact that their tied-up capital prevents them from favourable purchases.

5. Firms selling automobiles, pianos, sewing machines, gramophones, farm implements, and all other kinds of machinery; real estate sellers, hotel keepers, lawyers, etc., in short all other sellers protect themselves by strong associations, by provisoes, clauses, rental contracts, mortgages, notes, rights of seizures, liens, etc.

It may be true that the single amounts for such debts are usually larger than a single individual grocery bill, yet I venture to assert that the total of all outstanding victual bills in Canada, at any time, is many times larger than the total sum of debts for those other mentioned objects, yet we are not benefitted by any legal protection of practical value.

Theoretically a retailer in foodstuff may have a small protection by process of law.

The cost of enforcing collection by law, in time and money, is out of all proportion to each single case of debt; and then whoever tried to collect by small debt court proceedings (or have only just been present as an onlooker at such a court) must have lost the last bit of naive belief in being protected by law for his just claim. Just watch the bullying cunning, sneering and evasive conduct of the majority of debtors against judge as well as against plaintiff. And they get away with it too. All the merchant receives is again a promise (?) to pay.

Of the capias law and the garnishee laws, the less said the better. What were the results of all the efforts by deputations and memorials to parliament to get anything like the protection afforded to other lines of business—none!

6. The ease with which many credit stores open an account, without asking for references and without making enquiries, leads to extravagance, is the cause of many getting into unnecessary debts, and is the initial cause of the downfall of many an individual who otherwise would have hustled and kept straight.

The responsibility for such moral accidents rest far more with the credit giver than with the credit receiver.

The losses sustained in credit business through non-paying customers are distributed among and charged to the honestly paying customers. Where is there any ethical justification for this?

All these enumerated facts must bring home to you that credit retailing in victuals is obsolete, suicidal and immoral and may convince you of the necessity of transforming this system of merchandizing from a credit basis to cash basis.

Suppose bank managers would confess to their directors and shareholders, that they have loaned out the resources of their institutes with-

out legal protection, without enquiries, without interest, without guarantees, and that by having so acted, done harm to many clients, turned others into potential enemies and lowered the prestige of their trade in the eyes of the public. What would be the verdict?

Some injustices, abuses or absurdities are so inveterate or of such magnitude that they dull reason and paralyze action.

FRUIT, VEGETABLES AND MILK SUBJECT TO NEW REGULATIONS

British Columbia importers have been advised that besides the parcel and package amendment to the food laws of Canada further regulations had been passed calling for close inspection of fruits, vegetables and milk.

The orders reads as follows:

"No person shall import, nor shall there be imported, any fruit or vegetables, or fruit or vegetable products, canned, bottled, dried, evaporated or otherwise preserved for food, or any milk, condensed, evaporated, dried or otherwise preserved for food, unless the requirements of this section are strictly adhered to.

"Collectors of customs shall not clear any importation of fruit or vegetables, or fruit or vegetable products, canned, bottled, dried, evaporated, or otherwise preserved for food, or any milk, condensed, evaporated, dried or otherwise preserved for food, unless such shipment is accompanied by an affidavit in duplicate taken before a justice of the peace, or other person duly authorized (in the country of origin) to attest such declaration.

"The form of declaration, which must be addressed to the collector of customs, must state that the shipment described is manufactured from sound raw materials, and that its manufacture was carried on under the sanitary conditions provided for in the regulations, that the products are at the time of shipment sound, wholesome and fit for human food, that the containers and packages show thereon the true name and address of the manufacturer, or of the first dealer, and that the description of the contents is correct. Place and date must be shown and also the name and address of the actual manufacturer, name and address of shipper, name and address of consignee, number of packages, number of containers in each package, name of product, identification marks, signature of shipper, the signature of the person before whom the declaration is sworn.

"All fruit or vegetables, or fruit or vegetable products, canned, bottled, dried, evaporated or otherwise preserved for food, or any milk, condensed, evaporated, dried or otherwise preserved for food, shall be subject to such inspection in the Dominion of Canada as may be deemed necessary or advisable, and any fruit of vegetables, or fruit or vegetable products, canned, bottled, dried, evaporated or otherwise preserved for food, or any milk, condensed, evaporated, dried or otherwise preserved for food, that does not conform to the requirements of these regulations and the appendices thereto shall, upon condemnation by an inspector, be forfeited. Such samples of imports as may be deemed necessary by the inspector to be used for testing for grading, for quality, quantity or purity shall be furnished by the importer free of any charge, but the veterinary, director-general shall furnish such importer with a report of the examination of said sample or samples within a reasonable time."

B.C. CREAM CHEESE

This is the best selling Cream Cheese on the Market. Buy it Direct from the Manufacturers

READ OUR TEMPTING OFFER

Commencing from the date of this issue of the B.C. Retailer, we will pay all express charges on a two case order or more (eacn case containing two dozen packages of B.C. Cream Cheese) to any grocery store or dairy in the Province of British Columbia.

NOTE:—On One Case Order We Will Pay One-half of the Express Charges.

This means that the final cost to you will be $1.90 per dozen. The price paid by retail grocers right here in the city of Vancouver.

This offer and method of delivery also assures you of fresh stock and satisfied customers.

As Xmas time approaches and your first wish is to please, stock up your shelves but dont forget they'll want B.C. CREAM CHEESE

Manufactured by

The McQueen Produce Co., Ltd.

25 Pender Street West. **VANCOUVER, B.C.**

WILL B.C. PARTICIPATE?

When the American and Canadian delegates of the Retail Drygoods Associations arrive on their scheduled trip through Great Britain, they will find that England, under the direction of Lord Curzon, has arranged a complete itinerary through the principal retail cities of the United Kingdom. It is a return visit for the trip the British merchants made through the United States and Canada, and in every community where the visitors are expected, local delegations have already been appointed to make full arrangements for their entertainment. The leading merchants and the Chambers of Commerce are collaborating.

The first ten days, according to present plans, will be spent in London, where the delegates will be feted by the Foreign Office and the Lord Mayor. Automobile trips will be made to points of historical interest and to the great trading centres near by, and then the hosiery districts of Scotland and Lancashire will be visited. A week will be spent in inspecting the Yorkshire textile mills and a week in the Midland counties. Birmingham had Stratford-on-Avon, and the Shakespearean districts will also be included in the itinerary.

"If possible," says Mr. J. R. Quilter, Jr., secretary of the London Drapers' Chamber of Trade, "we hope to give the delegates an opportunity, during their visit, to tour Ireland for a week. British merchants feel indebted to the merchants of America and Canada for the great kindness shown them during their trip through these countries, and they would like to show their visitors a really good time on their trip through Great Britain to reciprocate this kindness."

HIGH PRICES

A woman, we are told, was buying a pair of scissors at a departmental store and the price asked was a dollar. She suggested that a dollar was a big price. The clerk explained that steel was higher. Steel is generally quoted by the ton, and the chances are there would not be ten cents worth of steel in the scissors. Clothing concerns in the States and Canada that have recently discovered a falling off in buying, declare that people have reached the point where they won't buy at the high prices, and that prices must come down. An American manufacturer claims that high wages have been the main cause of high prices. He stated that pocket makers got $100 a week. Whatever the cause, they certainly hae been getting at the people's pockets.—The Uxbridge Journal.

VANCOUVER READY-TO-WEAR MERCHANT MAKES IMPORTANT MOVE

The removal of Mr. D. K. Book's ready-to-wear clothing store from 117 Hastings Street West to No. 137 marks another era in the progress made by this old-established firm. For the past 15 years the store has been well known to the citizens of Vancouver.

Speaking of the reasons which have prompted the change of address Mr. Book said: "Despite the high cost of living and the apparent hard times which may be in front of us I have so much faith in the country generally and the city of Vancouver in particular, that I have selected this time in which to enlarge my premises. The new premises at 137 Hastings Street West will provide three times as much accommodation, and will, in addition, be a daylight store. By that I mean," continued Mr. Book, "that it will not be necessary to use artificial light. This is a great advantage, as it enables our customers better to judge their their selections."

SURVIVAL OF THE FITTEST

These are days that test the ability of the man in business. The high cost of merchandise and labor, coupled with small profits forever keeps an executive at its wits' ends to show that profit at the end of the fiscal year. Present indications would lead us to believe that prices now have a downward tendency although labour will in all probability still continue at the present high wages. Therefore, the only means apparently to enjoy the profits is by lower overhead expense.

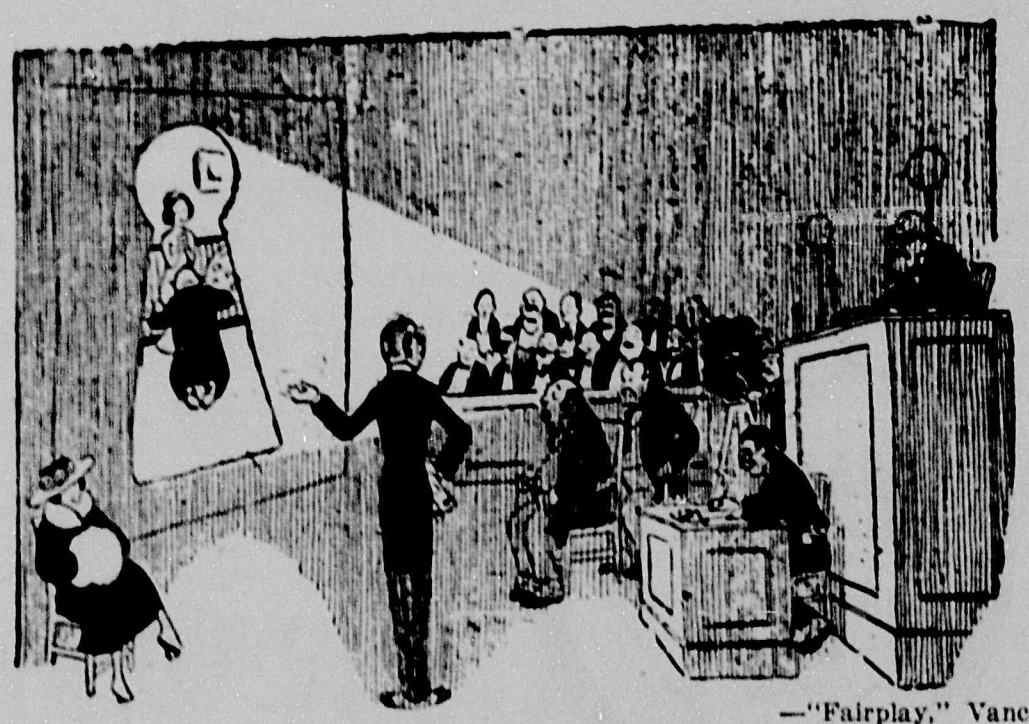
The seemingly unimportant items in many instances are the difference between success and failure. This is particularly true in fire insurance, so often relegated to an agent without attention being given to its cost. Efficient administration is the keynote of the successful merchant of today and the survival remains to the fittest or to the most efficient. As a means toward this efficiency and greater profits, merchants should make the most of their opportunity to save on their insurance by using the service of the Retail Merchants' Association.

CANADA WITHOUT ARMOUR

Armour & Co. announce that it has closed out its business in Canada, including a packing house at Hamilton, Ont., and selling agencies at St. John, N.B., Sydney, Hamilton, Montreal and Toronto.

The supply of hogs in Canada is insufficient to keep the packing plant running, it was explained, and the tariff on importation of dressed meats makes shipments to the selling agencies from Chicago prohibitive.

"OH, MY YOUNG FRIENDS DO BE CAREFUL"



—"Fairplay," Vancouver.

A FUTURE BREACH OF PROMISE ACTION

Her Lawyer: "Besides these love letters, we have this interesting film of the actual proposal, taken through the key-hole."

OUR LEGAL COLUMN

Conducted by L. Dashwood Jones, Solicitor to the B.C. Board R.M.A. of Canada.

We have made arrangements with the legal adviser of the B.C. Board of the R.M.A., Mr. L. Dashwood Jones, barrister of Vancouver, to conduct a legal column in this journal, thus placing at the disposal of our subscribers another free service. The 25th of the month is the latest for enquiries to be received to be answered in the following month's issue. Full particulars affecting the case must be submitted. Address all enquiries to our office, 203 London Building, Vancouver.

"Jos. C. asks: The yearly lease of my store ran out recently and I am now a monthly tenant. The landlord has made several advances in rent and recently advised me in the middle of the month that the rent for the following month would advance $10.00. I have refused to accept this notice. What is my legal position?

A. Any provision in your former lease not repugant to a monthly tenancy which you are now holding under by inference, would by implication be incorporated in such monthly tenancy and subject to the contrary being shown owing to the above, you are entitled to one month's notice of advance of rent or to quit. The rule being: In case of tenancies other than from year to year and in the absence of special stipulations, "reasonable" notice must be given, and in the case of weekly and monthly tenancies a notice equal in length to the period of the tenancy is sufficient notice. A notice to quit to be effective must be given so as to expire on and with the last day of the period of the tenancy. "Reasonable" notice being a matter of "fact," the above rule is subject to be rebutted in any particular case.

Grace W. asks: If I pay my rent in advance have I to give 30 days notice before leaving the premises. My tenancy is a monthly one?

A. You would have to give a month's notice, expiring on and with the last day of the period of the tenancy, unless your lease is for one month certain when no notice is necessary. Payment in advance does not enter into the matter of notice unless particularly agreed upon and payment of rent in advance is no discharge to the tenant unless when the day arrives, the lessor is still entitled to receive and give a discharge for the rent.

G. C. P. asks: Does the publication of a notice in the press that a man is no longer legally responsible for the debts of his wife protect him against legal suit for recovery of debts contracted by her after the publication of such notice?

A. Your question does not give enough particulars in order to answer shortly. The above depends on the relationship of the husband and wife: A husband is liable on a contract made by his wife in pursuance of her authority as an agent of necessity. That is, a wife is entitled to pledge her husband's credit for necessaries as his agent, though he may have given express notice to the contrary, unless it can be shown that she is adequately provided for and this even where the husband and wife are living apart with the husband's consent, or she was forced to live apart from the husband through his cruelty, adultery or desertion. However, where a wife elopes from her husband or lives apart from him without his consent or without cause, she has no implied authority to pledge his credit, nor has she, even for absolute necessaries after having committed an act of adultery, even if she were turned out of doors by her husband, without any means of support, unless he either connived at or has condoned the offence, and the publication of a notice in the latter case will protect the husband.

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Baking Powder

CONTAINS NO ALUM

Our Big Advertising Campaign Now On

Newspapers - Bill Boards - Trade Papers

The demand will be greater---Order Now

The W. H. Malkin Co., Limited

VANCOUVER NANAIMO VICTORIA

ONUS ON RETAILER

Sale of Drugs and Patent Medicines Subject to New and Important Regulations.

Consumption of drugs in Canada is being cut down by the amendments to the Drug Act brought into force this year, according to Dr. Henry Esson Young, chairman of the Provincial Board of Health, who has just returned from the Dominion health conference at Ottawa.

A summary of the new regulations brought here by Dr. Young show these new requirements:

1. Opium and derivatives are forbidden in medicines for internal use.

2. Cocaine and its salts or preparations must not be present in any proprietary or patent medicine.

3. The content of alcohol is limited.

4. The presence of scheduled drugs must be declared on the label.

5. Drugs must be designated by their commonly used name. For example, acetanilide must not be called phenylacetamide; nor strychnine be spoken of as nux vomica.

6. No patent medicine shall be labelled as a cure for any disease.

7. No false, misleading or exaggerated claims shall be made on the label or wrapper.

8. Certain derivatives of coal-tar are forbidden in infant remedies.

Every article covered by this Act, must now be designated by a special number, known as its registration number, clearly printed on the wrapper and label to identify the article.

No one may sell any patent medicine in bulk, but only in packages or bottles.

The storekeeper is liable to the penalties for a violation of the law, according to the regulations.

"The inspector who purchases any patent or proprietary article represents the public, and his dealings like those of any ordinary consumer, are with the immediate vendor." Professor J. A. Amyot, Deputy Minister of Health, explains. "Hence, if fraudulently dealt with, he has recourse against the vendor, and only against the vendor. The vendor must, therefore, protect himself by assuring himself that the article sold by him is a legally saleable article, under this Act. No vendor at retail can escape this responsbility, which he carries in virtue of his business.

"The possession of a registration number does not of itself authorize the sale of any article covered by this Act. All vendors of articles covered by this Act should protect themselves by making sure that the manufacturer has not only secured registration under the Act and has properly labelled his product, but has also paid his license fee for the current year. In addition to the penalties fixed, the stock held by any vendor under conditions not in conformity with the requirements of the Act, may be seized and destroyed."

PROTECTION COMPANIES AMALGAMATE

The news comes to hand that the B.C. District Telegraph Co., Ltd., has amalgamated with Fire Patrols, Ltd., both of Vancouver.

The amalgamation of two protection companies must result in organization and equipment that enables the rendering of services more efficient and up to date than in any other city on this continent. For instance, the men on patrol are uniformed and armed, every man being experienced at the work and having seen active service in France.

The company enjoys the strong and hearty support of the fire and police departments and fire underwriters, and the board of directors is composed of well-known men of Vancouver, with all local shareholders.

Subscribers for various services include practically every prominent business house in the city, as well as the railway companies, Dominion Government, etc., and in one month the company were instrumental in frustrating three burglaries with no loss to subscribers concerned.

The services consist of: Central station system of night watch signals, electric supervision of automatic sprinkler systems, electric protection against burglary, automatic and manual fire alarms, fire protection advisory department, watchmen's patrol, merchants' police, light control, special salvage.

It is the new company's intention to establish and maintain a patrol system of merchants' police and a combined night watch and fire patrol which will afford the merchants of this city the very best protection possible. Its headquarters are at 516 Hastings Street West, and it cordially invites inspection at any hour.

The fact that subscribers' interests are looked after and their business premises guarded at all hours during their absence, also that watchmen for any emergency are supplied for any length of time from a night upward, shows that the company is out to please and to do the thing thoroughly.

All fire calls are received simultaneously with fire department, which is directly connected to city fire alarm systems and answered at brigade speed.

The managing director is Mr. C. H. Daniels, of the Great North Western Telegraph Co. and B.C. District Telegraph & Delivery Co., and the general superintendent is Mr. O. L. Lister, of Fire Patrols, Ltd.

NEGLIGENCE NO EXCUSE

The Vancouver Short Weight By-law is given below in tabloid form. The inspector has been busy and several cases are pending. The by-law provides for a fine of one hundred dollars and costs for each offence:

"2. It shall be unlawful for any person to sell or deliver any commodity to any other person in the City of Vancouver of a lesser quantity or lighter weight than that which is contracted for by the party purchasing the same or than that which is represented or held out to be the quantity sold or delivered by the vendor to the purchaser.

"3. Mr. Charles Jones, License Inspector, is hereby appointed inspector for the purpose of carrying out the provisions of this by-law.

"4. It shall be the duty of the inspector appointed pursuant to the next preceding section:

"(a) To investigate and check up the quantities and short or light weights and other measures of goods or commodities sold or delivered in the city from time to time, and to entertain and hear complaints respecting short weights of measures which any person in the city may present to him;

"(b). Where reasonable grounds for suspecting any short or light weights, or short measures have been sold or delivered in the city, to any purchaser purchasing any commodity to weigh the same, and to check the weight or measure the same.

"5. Any person obstructing or preventing the inspector appointed hereunder shall be deemed to be guilty of an infraction of this by-law, and liable to the penalties of the same."

Eggs

THAT ARE ALWAYS FRESH

YOUR CUSTOMERS APPRECIATE

BLANCHARD EVAPORATED FRESH EGGS

(In Packets)

A PURE FOOD, PREPARED FOR IMMEDIATE USE

Order Now From

PARSONS, HADDOCK

COMPANY LIMITED

Wholesale Produce.

1057 Hamilton St. VANCOUVER, B.C.

GROCERS: A woman prides herself upon the quality of her home-made bread, and any attempt on the part of a dealer to substitute a cheap imitation when Royal Yeast Cakes are called for, may mean the loss not only of that woman's trade, but the trade of such of her friends as may be influenced by her.

Royal Yeast Cakes

MOST PERFECT MADE

E. W. GILLETT COMPANY LIMITED

TORONTO, ONT.

Winnipeg Montreal

Uniformity Counts in Flour Sales

The unique position that Purity Flour enjoys in its maintenance of uniformity of quality is a feature that in a large measure accounts for the wonderful growth in retail sales.

PURITY FLOUR

"MORE BREAD AND BETTER BREAD"

From coast to coast, every day, the mills producing Purity Flour, mill to set laboratory specifications that produce a flour of identical quality in each case. The home-baker finds this a big factor in satisfactory baking.

WESTERN CANADA FLOUR MILLS CO. LTD.

Head Office: TORONTO, ONT.

Winnipeg, Brandon, Calgary, Edmonton, Vancouver, New Westminster, Victoria, Nanaimo, Prince Rupert, Nelson, Rossland, Goderich, Ottawa, Montreal, St. John, N.B.

Mr. Percival Wollaston

joined Wilson Bros. (then Cowan & Wilson) the well-known wholesale grocers of Victoria, in February, 1881, as manager, in which capacity he acted until August 1919, when he retired from active management, the managership being taken by Mr. J. Vaughan Roberts, who had been in the employ of the firm in the accounting department for some years.

In the early days of his supervision of the company's affairs, Mr. Wollaston was one of the prime movers in the formation of a credit men's association, to have membership in the cities of Vancouver and Victoria. This association, which did excellent work, later merged into the Canadian Credit Men's Association.

He was also active in the formation of the B.C. Wholesale Grocers' Exchange and held the office of treasurer from the inauguration of the exchange until a year ago.

Whilst not having severed his connection with Wilson Bros., Mr. Wollaston, who in the past interested himself in the management of insolvent estates, has recently received from the Dominion Government the appointment of authorized trustee under the new Bankruptcy Act, the appointment being for Vancouver Island, with jurisdiction throughout the whole of B.C. This doubtless followed from his frequent appointment as assignee for insolvent firms during his many years' service with his firm, and from the manner in which he filled these positions.

UNCLE DICK'S CORNER

That the red letter selling plan is still much in evidence.

That a Vancouver firm of furniture dealers has a bedstead marked down from $150 to $75!

That it may be true but it will require an affidavit.

That the Associated Advertising Club of the World is doing good work for honest trading.

That "why not call a spade a spade."

That one day the policy of the Nazarene will come out on top.

That the camouflage of trade will then be a thing of the past.

That an employee is more than justified in refusing to carry out a deception.

That your uncle was glad to see that the Nanaimo Herald reproduced our Harvey Murphy page.

That Nanaimo should be proud of him.

That our advertisers Watson & Campbell offered samples of their chocolates.

That the morning after the advertisement appeared Water Street resembled a bargain morning at the "Bay."

That some wanted 5 pound boxes as samples!

That Mr. De Wolf said he was saving that size for your uncle.

That the ladies fell in love with the picture of the new president.

That we refer to President Crowder, not to one Harding!

That they wanted to know all about that famous anecdote of his.

That further enquirers are referred direct to the said J. T. C.

That he can be found at ye signe of ye pestle and mortar, also ye ice creame soda, corner Hastings and Granville.

That C. H. Kerr, of the Kerr Manufacturing Co., of Vancouver, had an exceptionally interesting buyer's trip.

That he visited Patterson, N.J., New York, Montreal, Toronto and other villages.

That he reports very favourable buying conditions.

That his carload of purchases will be along in good time.

Who said B.C. was "wet"? A friend of mine, a commercial traveller, left Vancouver on his last trip in June. I saw him off at the station in a downpour of rain. I met him on the train a couple of weeks ago on the way back to Vancouver. When we arrived in the early morning, I took a look at the weather, and reported to him that it was raining. "What still." Then he remembered. "Yes, they told me B. C. had gone 'wet'."

I heard a good one on a certain respected retail merchant in a prosperous little up-country town. He had ordered a case from Calgary, and gave strict instructions that it should be plainly marked "books," as he didn't want the local people to know what he was getting. Much to his chagrin, he got a note from the local station agent, as follows: "Dear sir, a case of books arrived here for you and is leaking badly. Please call for same promptly."

Which reminds me of the time when I had a store in ——. I used to give some odd jobs to a poor old man who had a hard time getting work on account of his being a well known hard drinker. I was sorry for the poor chap, and often got him to do chores for me. He came to me one day and asked for a quarter to buy some gin "to clean the windows with. "Gin to clean windows? how do you use it?" I asked. "I drinks the gin and breathes on the window," was the unexpected response.

Sandy M'Nab took a sixpenny ticket in a raffle for a pony and trap. He won it. Was he pleased at his good fortune? Not a bit.

When the pony and trap were brought to him, he surveyed them gloomily, and said:—

"I telt ye the whole thing was a swindle."

"What's the matter?" asked his friends.

"Where's the whip?" demanded Sandy.

Uncle Dick

Luxury Tax News

A BUSINESS ADMINISTRATION WANTED!

The retail section of the Victoria Board of Trade had a letter placed before it at its meeting on October 28th from Mr. W. W. Ballard, of Gordon's, Ltd., on the matter of the Luxury Tax. Lack of space alone prevents the reproduction of this trenchant criticism in full, but we will quote what we consider of most importance to our readers:

"Many articles of merchandise are being renamed and are being sold by merchants who are endeavoring to gain sales by this method of 'beating the devil round the bush.' Scarves are being called 'mufflers,' and mufflers are not taxable.

"Confusion still exists as to whether a dressmaker must pay the Luxury Tax or Sales Tax or neither. For many weeks we collected the Luxury Tax from dressmakers, who complained bitterly at our action and cited firms who were collecting only one per cent sales tax on the same merchandise that we collected the ten per cent Luxury Tax. We took this matter up with the Inland Revenue office in Victoria, and we got the verbal ruling that the dressmaker was classed by the Act as a 'manufacturer' and the retailer who sold her goods was for the moment considered a wholesaler, and the dressmaker thereby should only pay one per cent Sales Tax.

"Since that ruling was made, a further interpretation by the Inland Revenue office was given to us. This new ruling said 'the Sales Tax stopped when it reached the retailer,' and the retailer could not collect either Sales Tax or Luxury Tax from the dressmaker.'

"This latter ruling was cancelled within twenty-four hours. We are now informed that the retailer must collect the Luxury Tax from the dressmaker, notwithstanding the fact that the dressmaker can buy the same merchandise from the wholesaler or jobber and pay one per cent Sales Tax."

This is just an instance of the general confusion with regard to the interpretation of the Luxury Tax. A merchant who sells goods to his fellow retailers much charge him the Sales Tax. The purchasing merchant selling goods to the public charges the Luxury Tax plus the Sales Tax, so that he is thus penalized in favour of the person from whom he has bought the goods, who is able to sell them direct to the public without requiring payment of the Sales Tax from the public.

N.S. AT ONE WITH B.C.

As evidence that B.C. is by no means alone in its opposition to the collection of luxury tax by stamps the following wire from the Nova Scotia branch of the R.M.A. is eloquent witness:

"On November 1 the retail merchants of Canada will be asked to face one of the most detrimental laws in regard to the retail trade, viz., collection of luxury tax by stamps. We are quite well aware that the government must have money to carry on and the retail merchants are willing to help in all possible ways, but most certainly object to the use of stamps in collection of luxury tax.

"We had a visit from Mr. Taylor of the inland revenue department, who gave us very little information as to how the retail merchants are to meet the difficulty in this most un-

GOING?

IF YOU SELL EVERY NECKTIE IN YOUR STORE DURING THESE NOVEMBER SALES, SO MUCH THE BETTER.

HAVING TAKEN ADVANTAGE OF THE PRESENT CONDITION OF THE SILK MARKET WE ARE NOW PREPARED TO FILL YOUR XMAS NEEDS WITH NECKWEAR OF SUCH SUPERLATIVE QUALITY AND DESIGN THAT IT WILL BE A PLEASURE FOR YOU TO DISPLAY THEM TO YOUR CUSTOMERS.

PRICES

From $6 to $24

Per Dozen.

IMMEDIATE DELIVERY

KERR'S NECKWEAR

At Christmas-time your patrons,
Be they demoiselles or matrons,
Make a bee-line for your neckwear, there to buy
Presents for their "boys" or brothers,
Their dear husbands (or another's),
Richest silks and dainty patterns;
They know how to choose a tie.

See you have a choice selection
In this all-important section,
For you're oft-times told that human 'tis to err.
With our name on every label,
We'll just wager Kate or Mabel
Will appreciate this well-known brand of KERR.

EXPRESS

CHARGES PAID ON ALL ORDERS OF 5 DOZEN OR MORE.

SAMPLES FORWARDED ON REQUEST.

YOU KNOW OUR LABEL THIS IS A Kerr PRODUCT IT IS OUR GUARANTEE

MADE IN B. C.

THE KERR MANUFACTURING COMPANY

500 Beatty Street Seymour 9058 VANCOUVER, B.C.

workable scheme. We stated that it was to protect the honest merchant. Then if the retail merchant has to be penalized by the government to protect him against the dishonest trader, it is a very poor law, one sided, unfair and unjust. All merchants are entitled to fairplay and for the present are willing to collect the tax as heretofore, notwithstanding the fact that it has proved most detrimental and means a great loss to our business.

"Protests have been made and letters written to the government and all have met a similar fate, the wastepaper basket. The only plan left is to bring our case before the press and public and ask their co-operation with us in this vital matter. We therefore solicit the co-operation of everybody, citizen, merchant and press from Sydney to Victoria, to help in our fight for fair play at the hands of the government."

LET THE R.M.A. DO IT FOR YOU!

The Provincial secretary has received the following telegram from Mr. E. M. Trowern, the Dominion secretary:

"Have been advised today that through our efforts Government have decided not to ask retail merchants to take out manufacturers' license or pay manufacturers' sales tax of two per cent. Order in council to be passed confirming same. Notify members and press of your province."

This recalls the paragraph in last month's issue, page 76, regarding the merchant tailors, and will show what the R.M.A. of Canada has accomplished for them.

ONE EFFECT OF THE LUXURY TAX ON LABOUR

A deputation of three men representing the union labour men employed in the manufacture of pianos, organs and phonographs, and who are affiliated with the American Federation of Labour, waited on Sir Henry Drayton, Minister of Finance, and Hon. Gideon Robertson, Minister of Labour, recently, urging removal of the luxury tax on certain kinds of production, declaring that its imposition has led to a great deal of unemployment. Over 650 men in Toronto, it was stated, were out of work as a result of shortness of production. The employers stated that the luxury tax had removed the demand for these classes of instruments.

It was suggested to the Government that the luxury tax be included in the sale price of pianos, organs and phonographs instead of over and above the sales price, as at present.

The delegation was given a sympathetic hearing, and consideration of its request was promised.

INTERESTING DOCUMENTS

Anent the Latest "Tax" Developments.

The following telegram was sent on November 4th by George Taylor, Department of Inland Revenue and Customs to Richard Jones, Collector of Inland Revenue at Victoria, which is self explanatory:

"Use of stamps in payment of sales or articles subject to Luxury Tax effective from first instant. No authority granted by Department to dispense with this requirement which is being observed by merchants in remaining part of Dominion. Retail Merchants' Association, Vancouver, have no authority so far as Department is aware to issue advice referred to. Please instruct merchants to comply with requirements."

"Vancouver, B.C.,
"November 6th, 1920.

"The Right Hon. Arthur Meighen,
Premier,
"Kamloops, B.C., or en route.

"Further to our representations with reference to Luxury Tax regulations calling for use of stamps and cancelling machine, and in the absence of official advices, we would appreciate statement as to whether any relief may be looked for from these regulations. We gathered that representations made to you would be forwarded to Finance Minister, and have suspended action with regard to stamps and machine, pending further advice.

"Retail Merchants' Association of Canada,
"George S. Hougham, Secretary of B.C. Board."

"Kamloops, B.C.,
"November 6th, 1920.

"George S. Hougham,
"Vancouver, B.C.

"Referring to your wire. I immediately after meeting delegation forwarded their representations to Minister of Finance, and received following reply: 'Basis has been arrived at which will enable departmental stores collect Luxury Tax without adopting stamp method of collection in its entirety with view to obviating delays and store difficulties.' I presumed you had been advised.

"Arthur Meighen."

"Vancouver, B.C.

"Sir:—If a bona-fide departmental store has separate and distinct departments for laces, ribbons, gloves and hosiery respectively, with separate accounting system for same and uses computing cash registers to record sales, and cash register receipt showing amount of sale and tax in separate items being given to the customer, stamping of sales slips or cash register receipt is not required, provided merchant furnished department with guarantee bond for sum represented by maximum amount of tax plus twenty-five per cent during any one month previous year's business, and provided further that each taxable sale shall be indicated by designating mark on the computing sales slip, thus, by adding total of taxable sales and taking one-eleventh of amount, the tax collected is determined. Under these circumstances cash register computing slip showing each day's transactions and tax thereon, must be deposited with you at the end of month after having excise tax stamps representative of aggregate amount of tax affixed thereto and cancelled.

"G. W. TAYLOR,
"Assistant Deputy Minister, Inland Revenue."

SASKATCHEWAN FOLLOWS B.C.'S LEAD

The Insurance Commissioner of Saskatchewan and the executive of the Retail Merchants' Mutual Fire Insurance Co. of Saskatchewan, have just approved plans by which the North Western Mutual Fire Association reinsure the Retail Merchants' Mutual and retire it from active business after December 1st. This information is peculiarly gratifying to the B.C. board, who have the satisfaction of seeing the work pioneered by them in connection with their fire insurance department, receive the stamp of approval of the Saskatchewan merchants who now complete the chain of associations which extends from Winnipeg to the Coast, which are offering fire insurance under a very attractive plan to members of the R.M.A.

BUY "EDENBANK"

The Butter of Superior Quality

Only the very best quality of pure, pasteurized cream is selected for making **Edenbank Butter.** This is ripened by the best processes known to dairy science, and handled with the most scrupulous care, ensuring that delicate flavour so greatly appreciated.

Edenbank Butter will give the utmost satisfaction—every pound can be depended upon for finest texture and colour and delicious flavour.

Supply your customers with **Edenbank Butter**—it will ensure you their steady patronage.

Phone a trial order to Fairmont 4244.

THE

Edenbank Creamery

17th Avenue and Ontario Street.

MORE and more people are asking for SHELLY'S 4X BREAD. It is advertised everywhere, outdoor and in the public press. Just now, we are showing housewives how to use more Bread. And they'll ask for SHELLY'S. Have it in your store. SHELLY'S 4X BREAD is scientifically baked under model conditions. Well risen, with golden-brown, crisp crust, light, fine textured, tender crumb. It makes return sales—because its standard never varies.

It Makes "Come Again" Customers for YOU

Shelly Bros. Ltd.

VANCOUVER **VICTORIA**
NEW WESTMINSTER **NANAIMO**

"ALWAYS GOOD"

CORONA CANDIES

A consignment of the above high-grade confectionery has just been received.

FINE CHOCOLATES
in five pound boxes, and half, one and two pound packages.
Staple confectionery—pails and boxes.
Singularly refined in flavour.
A trial will convince.

Watson & Campbell Ltd.

DISTRIBUTORS
110 Water Street. **VANCOUVER, B.C.**
Samples Mailed on Request.

¶ Keep in a generous stock of LANKA TEA to meet the demand with the assurance that LANKA brings back every trial customer for a repeat order.

¶ LANKA TEA is positively the finest grades of the Ceylon Gardens.

¶ It is sold at a popular price to suit both pocket books and taste of the vast majority of Tea Consumers.

WM. BRAID & CO.

Vancouver, B.C.

General Trading Situation

There has been no improvement in the general conditions governing retail merchandising, which in common with all classes of commercial business feeling the effects of credit stringency and uncertainty in immediate outlook.

The better understanding of economic conditions forced upon the commercial community by the war has led to a change of the term "financial stringency" to "credit stringency," since it has been borne in on our minds that it is credit and not actual money, which controls the ease or difficulty of commercial transactions. It has been apparent for some time past that the constant increase in prices of nearly every commodity must sooner or later have the result of outrunning the available credit of the world, and that a reaction was inevitable.

The present position of the markets is frequently spoken of as a "buyer's market," meaning that the buyer has all the advantage, and that the seller has to take what he can get, more or less. However, so violent have been some of the fluctuations of late, mainly in a downward direction, that it is more or less of a joke to term the position as favourable to the buyer, for he is faced with the constant uncertainty inseparable from unstable prices, and he does not know when to buy or in what quantities.

As a natural result of this general position, the retail merchant has been forced to a very conservative policy in buying, not only locally, but throughout the entire world, and from every centre come reports that "buyers are covering requirements only for current needs," or "hand to mouth buying is the present policy."

Just how long this policy will be maintained will be determined by the time it takes for the markets to become stabilized. Just as it was impossible for prices to go upward for ever, so it is impossible for prices to fall indefinitely. As soon as the price of commodity falls below the price at which it pays to produce it, the production ceases or is curtailed, and sooner or later a shortage is evident, and the price again rises in consequence. This is the law of supply and demand, and the war and the conditions following it cannot alter it. The readjustments which are now taking place will find their level as soon as output and consumption balance. Consumers are "on strike" against high prices, and their strongest ally is inflated credits. These two factors in the situation are the cause of the present more or less violent downward trend in prices. The very violence of the readjustment will, however, be the cause of its short duration, for already it is seen that factories have ceased or cut down their output, and retail and wholesale merchants are selling from their existing stocks. Very soon, in most lines, the shortage will begin to be felt, and orders will again flow to the manufacturers, in most cases at higher prices than the same goods are today selling retail.

So will the pendulum swing back and forth, until a stable position is reached, and then we shall be once more on a "normal" basis. Until that time, caution will undoubtedly be the watchword for retailers, wholesalers and manufacturer alike.

Local merchandising conditions in British Columbia are of course affected entirely by the general conditions, and business in this province is in an unsettled state, with retailers exercising great caution in placing orders, and wholesalers reducing their stocks without any strenuous effort to maintain them up to a normal level.

Nevertheless, basic conditions in B.C. are quite sound, and a condition of prosperity is evident throughout, with a feeling that a great improvement will be manifest in trading early in the New Year. While credits are restricted, collections are quite good, and there have not been an undue number of failures. Underlying the present uncertainties, there is a quiet confidence which is based upon a knowledge of the stability of the resources of the Province and the belief that conditions will stabilize quicker here than in the older centres, where speculation in large stocks of merchandise has been more general than in B.C.

Drygoods & Clothing

It is reported that many classes of manufacturers, noticeably silk mills, are cutting wages 20 per cent and demanding an additional hour labour daily, or, in the alternative, closing down. Materials in all lines are moving slowly with many plants unloading at considerable loss. Public show a rather sceptical attitude and retailers are somewhat "panicky." Drastic reduction sales are being held from Coast to Coast.

Returning travellers report very little doing and cannot get orders even when goods offered at less than cost of production. It is clearly a buyers' market, but buyers apparently overstocked with high-priced merchandise. The public, who are the ruling factor in the present situation, will presumably take advantage of price reductions. Volume of business will diminish stocks and rush orders for merchandise will eventuate.

Like other branches of trade, the drygoods trade is suffering from unsettled conditions, due to violent price fluctuations and holding off buying on the part of the public. Newspapers everywhere have been running "scare" articles regarding slumps in the price of this and that line, and as a result the public have taken fright and will only buy things actually urgently needed at the moment, even refusing to purchase their ordinary requirements, making use of old clothes and half worn textiles, which they would have scorned in normal times. The general expectation on the part of the

J. C. WILSON, LIMITED

—Makers of—

The "Standard" Paper Bag

UNEQUALLED FOR STRENGTH AND DURABILITY

And of the following lines:—

Greaseproof Paper Pie Plates
Stationery
Ice Cream Plates
Oyster Pails
Twines
Wrapping Paper
Toilet Paper

Phone Sey. 781

Phone Sey. 781

1068 HOMER STREET

VANCOUVER, B.C.

EMPRESS COFFEE

THE COFFEE THAT LIVES UP TO ITS REPUTATION FOR PURITY, WHOLESOMENESS AND SUPERIOR FLAVOUR.

YOU AS A DEALER CAN RECOMMEND IT STRONGLY TO YOUR CUSTOMERS.

THE REASON EMPRESS COFFEE IS PREFERRED IN THOUSANDS OF HOMES TODAY IS BECAUSE IT IS 100 PER CENT EFFICIENT AS A BEVERAGE.

PUT UP BY

Empress Manufacturing Co. Limited

VANCOUVER, B.C.

90 per cent of STEVENSON'S QUALITY BREAD

IS SOLD BY
RETAIL GROCERS

THE WISE GROCER WILL UNDERSTAND WHAT THAT FACT MEANS TO HIM.

Phone Fairmont 227

VANCOUVER, B.C.

public for much lower prices in the immediate future is to some extent being contributed to by some of the retail merchants, who, throwing all caution to the winds, are making statements in their advertising such as "prices broken to pre-war levels" "slashing reductions" and so forth, leading the public to think that the bottom is going out of the markets.

Curtailment of production in manufacturing in the textile industries, both cottons and woollens, is great, and a serious situation will develop if, as is expected, a strong demand springs up early in the new year, when current stocks in retail hands are used up and orders begin once more to filter through to the mills. It is feared that prices will again swing upward violently, and such a condition is bad for trade in general, for what is wanted is a condition of stability.

At the annual convention of the National United Clothiers at Chicago on November 9th, goods offered for prompt delivery were at price reductions of 10 to 25 per cent under current wholesale values.

"The public is not buying, manufacturers and dealers are overstocked," said W. L. Mohr, treasurer and general-manager of the association, today. "The price must come down. We have passed the peak in high prices of wearing apparel. Men's clothing will be considerably cheaper from now on. The retailer can afford to sell at less for his costs are becoming lower.

"Here are some men's shirts," he said indicating an exhibition, "which wholesaled at $45 a dozen a few months ago. Now they are offered at $16.50 a dozen. Here are two thousand suits offered at $16.50, suits that ordinarily wholesaled at $45.50. The age of extravagance has passed and rather than let the goods rot on the shelves, the manufacturers are getting what they can out of them."

HARDWARE · OIL & PAINTS

Prices in the hardware trade are continuing firm, with the exception of lines based on cotton, jute and hemp, such as cotton rope, sash cord, lamp wick, manila rope and so forth, the primary markets in cotton and hemp have undergone a considerable drop in values. It is not known whether these markets have as yet stabilized themselves, and the future course of prices is uncertain.

Linseed and turpentine have also declined and fish oils, vegetable oils and other paint bases have also taken a downward course, so that revision in prices in paints is likely again to be the order of the day.

On the other hand, the prices of most lines in iron and steel goods have slightly advanced, the increased freight rates having produced this effect. In the iron trade output has barely caught up yet with demand and therefore prices are remaining firm, and seem likely to remain so for the present.

It is, however, notable that production costs in Europe are falling rapidly, and some quotations are being received from England for steel which are on a lower basis than those quoted by mills in Canada and United States.

The outlook as a whole for the hardware trade is therefore uncertain, and a cautious attitude is being adopted by wholesalers and retailers alike, there being no tendency to increase stocks, or to buy more than is currently needed.

Demand for hardware lines is very fair, wholesale houses in Vancouver reporting a good volume of buying from country districts. In some points, where business had been very slow, a slight revival has been noted.

Credit conditions remain about as last reported, with collections a bit slow, but on the whole satisfactory.

GROCERIES & PROVISIONS

The present trade depression is not materially affecting retail grocers who are ordering for their immediate needs and the volume of business is reported by the wholesaler as very satisfactory. It must be pointed out that the retail grocers are strongly advised to continue purchasing present requirements only. A recent demonstration has proved that the public are showing a decided preference for B.C. sugar, which is retailing around 18c, despite the fact that Chinese and other foreign consignments are offered at a reduction.

The market for Fall dried fruits, viz., raisins, prunes, apricots, peaches, etc, is firm, and demand good, with prices stationary. It is noted, however, that there are one or two exceptions.

The recent decline of 80c a barrel in flour has eased the cereal market considerably. No advance in corn meal, peas nor beans is looked for until Spring.

Canned fruits are moving quite freely, despite the ruling prices of these commodities.

There is absolutely no reason why the retail grocer should take a pessimistic view of existing conditions. Wholesale and retail grocers have received sufficient warning of a decline in the price of foodstuffs, and if the retail grocer is forced to sell at a closer margin than heretofore, he is presumed to have surplus cash on hand to offset this difference. This also applies to the wholesaler who is taking a sane view of the situation.

High grade teas are very firm with cheaper lines assuming a stronger tendency. It is reported that futures have strengthened considerably, presumably on account of depletion of U.S. stocks, no quotations appearing for Central American or Santos teas. Spices steady, but cost of putting these up (labels and containers) materially increased.

Crown Broom Works

LIMITED

Manufacturers of the

DUCHESS, KING, JANITOR SPECIAL
PEERLESS, PRINCESS, PROVINCE,
LADIES' CARPET, PERFECTION,
FAVORITE, CEILING BROOM,
WAREHOUSE BROOMS
WHISKS OF ALL KINDS
GLASS WASHBOARDS

Crown Broom Works Limited

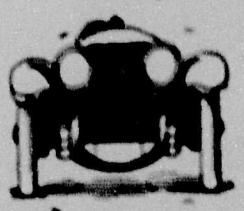
332 FRONT STREET EAST

Phone Fairmont 1148

VANCOUVER, B.C.

B.C. District Telegraph Co., Ltd.

Amalgamated with FIRE PATROLS LTD.



FIRE PATROL'S

REPORTS AND STATISTICS

Covering a Period of One Month Only

Fire Calls answered	26
Doors found unlocked and attended to	54
Accessible windows reported unsafe or broken	29
Switches left on and lights burning by accident	51
Safe and Vault lights left off by accident	17
Safes left open by accident	1
Report of unusual occurences on subscribers' premises	25

During this period one man was caught in the act of robbing a store and arrested by one of our patrolmen. The burglar received a sentence of two years imprisonment.

Another Patrolman employed by us scared off burglars on a subscribers' premises, into which an entrance had been forced, before they had time to get away with anything.

An attempt to break open a vault was also frustrated by one of our patrolmen. The subscriber in this case suffered no loss owing to this service.

This is a statement covering ONE MONTH ONLY, in mid-summer.

Can You Afford to Be Without This Protection

Phone Seymour 651

We Work in Co-operation With the City Fire and Police Departments

516 HASTINGS STREET W. VANCOUVER

Lake of the Woods Milling Company

LIMITED

Makers of

FIVE ROSES FLOUR

The World's Best

Daily Capacity 14,200 Bbls.

B.C. Offices and Warehouses:

1300 Richards Street VANCOUVER

1614 Store Street VICTORIA

EDDY'S

The Best-Liked Matches

Liked because of the **Eddy Quality** that never changes.

Every match **a real match**—perfected through the "know how" of some sixty years match-making experience.

Thirty to forty different brands—**a match for every purpose.**

Stock Eddy's. They are easily sold and always satisfy.

The E. B. Eddy Co.

LIMITED

HULL, CANADA.

FOR SALE AND WANTED

FREE TO SUBSCRIBERS :: LIST YOUR BUSINESS WITH US

BUSINESSES FOR SALE AND WANTED: We will insert announcements under this heading FREE OF CHARGE to subscribers. To non-subscribers the charge is 5c a word, minimum $1, cash with order. We are receiving many enquiries from the Prairies for businesses in B.C. The only favor we ask is that those subscribers who make use of the above offer let us know when they are suited, so that we may withdraw the advertisement.

STORES FOR RENT; ARTICLES FOR SALE OR WANTED, ETC.: Our charge under this heading (to subscribers and non-subscribers alike) is 5c per word, minimum $1, cash with order.

Address letters to "Classified Dept.," B.C. Retailer, 203 London Bldg., Vancouver.

FOR SALE

General Store and Pool Room in connection, Vancouver Island; excellent developments going on; store doing good turnover; owner there six years. Stock at valuation, about $3,000. Building and fixtures $1,500. Pool Room, 2 tables and building $1,000. Fine opportunity for energetic man and wife. B 20, c-o "B. C. Retailer."

General Store in rising town on Vancouver Island for sale; also house and barn. Proprietor retiring from business; stock at invoice. Full particulars on application. B-25, care of "B. C. Retailer."

WANTED

General Retail Merchant is desirous of locating in good progressive community; preferably Okanagan, Kootenay, or Vancouver Island. Some capital; well known to Vancouver wholesalers. B 21, c-o "B. C. Retailer."

Silent Salesman, 6 or 8 foot, square type, by Victoria retail merchant. B 22, c-o "B. C. Retailer."

Position Wanted by a man with a general business experience of nineteen years, and three years' experience in gnts' furnishings and clothing. Can furnish best of references from two of the largest houses in Canada. B 23, c-o "B.C. Retailer."

Experienced Accountant offers merchants advice and practical assistance with books and correspondence. Enquiries invited. B 24, "B. C. Retailer."

TO A CORRESPONDENT

An answer has been received to the advertisement of "B-17", which reply ("B-25") is printed in this issue under "For Sale," as "B-17" has not called for his replies. "B-17" has the first refusal of this offer, but other applications are in order in case he does not communicate with us.

THE SECRET OF SUCCESS

"One out of every 100 people earns his living by retailing," said a speaker at a recent advertising convention. Continuing he said in part:

In other words, there are more people in retail selling alone than in any other line of endeavour, except agriculture. Yet, after twenty years roll around, out of every 100 who have embarked in retail storekeeping, less than 5 still have their names over the door.

The financial agencies show that 15,000 retailers fail each year, and 85 per cent of them—12,250 did not advertise!

Yet, the outstanding reason for the failure of more than 50 per cent of these was over-buying.

Over-buying means too much "stick stocks."

Now, if profits lie in quick turnovers, and failures are avoided by having money in the bank—and advertising will not only dispose of surplus stocks but also bring in the money to put in the bank—you can see not only the advisability but also the absolute necessity of advertising.

Some of you remember when there were practically no mail order houses.

Some of you remember the time when all the mail order houses put together (and it was less than ten years ago) did not do 4 per cent of the retail business in America.

How do they stand today?

Of the $15,000,000,000 worth of retail business done annually, the mail order houses do $1,500,000,000 —10 per cent.

And how do they do it?

The mail order houses and the department stores who advertise do more than 25 per cent of all the retail business in America and their proportion is growing all the time. Yet, altogether they only represent 30,000 of the retail stores in the country—or about 3 per cent.

There is something in your store —bigger than the building—bigger that the merchandise. You will find it mentioned at the very beginning of the 22nd Proverb:

"A good name is more to be chosen than great riches."

What is your good name worth?

How do you stand in your community?

The point I wish to make is this:

Instead of shrieking "sales—sales — sales" — instead of eternally pounding your merchandise and lauding your values—devote a little space to calling attention to your store; to your policies—you will be building infinitely more permanence to your establishment and its standing in the community.

Professional

L. W. Taylor & Company

PUBLIC ACCOUNTANTS

Auditors, Cost Analysts

Board of Trade Building

Seymour 365. Vancouver, B.C.

When the Mistake is Yours, Help Correct It

Sometimes as soon as you give the operator a telephone number from memory, you realize you have called the wrong number. The first impulse is to hang up the receiver, but, you should wait and say to the other party, "Beg pardon for calling the wrong number." Then everybody feels all right about it.

If you hang up the receiver without acknowledging your error, the operator gets the blame when she tells the other party that "there's no one on the line."

B. C. TELEPHONE COMPANY

Patronize Home Industry

BUY

COLUMBIA BRAND

Writing Tablets

— and —

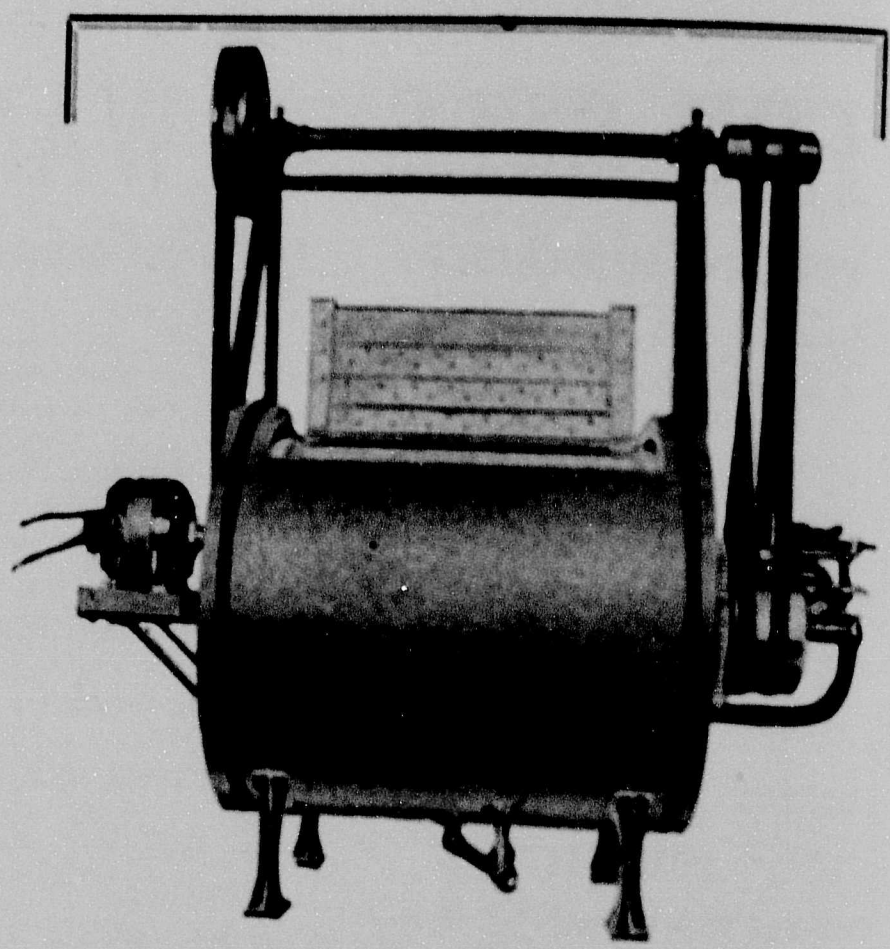
School Supplies

Made in B.C.

Wrapping Paper, Twine, St. Lawrence Paper Bags, Toilet Paper, Picnic Sundries and Stationery

Columbia Paper Co., Ltd.

VANCOUVER and VICTORIA, B.C.



Golightly Bros, Ltd.

Manufacturers of

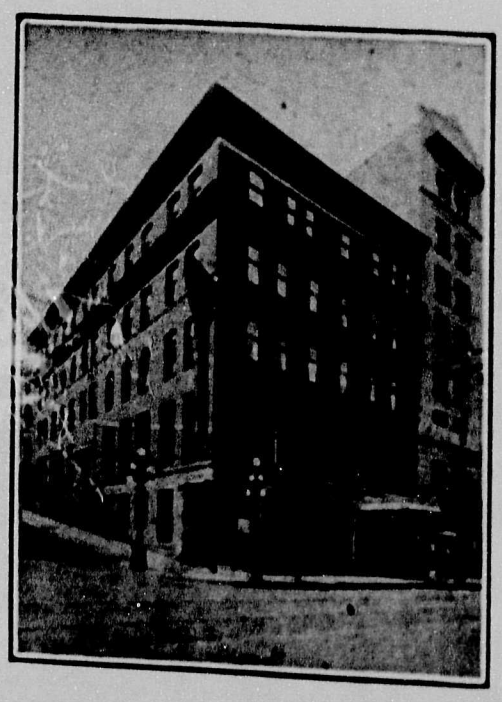
THE GREAT WEST WASHER AND

Laundry Machinery

Large and small Laundries installed with full equipment. See our self-contained Electric Washer Motor; operates off light socket. Agents wanted everywhere.

753 Powell Street Phone, High. 50

VANCOUVER, B. C.



St. Francis Hotel

Directly opposite C.P.R. Depot and one block from Post Office and the business centre.

MODERN IN EVERY RESPECT

European Plan, $1.50 Up. Cafe in Connection.

J. NATION & SON, Managers.

Time to Unload Now

SPECIAL SALES SERVICE

Dominion SALES CO.

213 MOOSE JAW, SASK

Prices Are Going Down

Head Office: 319 PENDER ST. W.

Rooms 101-104 Riggs-Selman Building,

VANCOUVER, B.C.

Anybody Can Cut Prices

But it takes expert special sales service to conduct a successful sale and show a profit to the merchant when retail prices are going down.

FOUR MORE NEW RECORDS IN VANCOUVER THIS MONTH. WRITE FOR REFERENCES. NOW BOOKING DECEMBER AND JANUARY SALES.

Write, Wire or Phone R.F. 858

Merchant's Supply Department,
Dominion Sales Co.

Now ready, our new catalogue of new two colour Christmas cards, Price Tickets, Window Posters and Christmas Decorations for your store. Send for copy today. It's an insurance policy on your Christmas profits.

ADDRESSES WANTED

This service is free to our subscribers for the purpose of locating old customers and others. Send fullest information possible. We are locating some every month. It is only by friendly co-operation that this column can be run at all successfully. Help those who may be able to help you, by writing the office of the "B.C. Retailer,' 203 London Building, Vancouver, if you know anything in the nature of a clue to the addresses of the undermentioned:

Durstun, Miss K.—Formerly of 6394 Sophia St., Vancouver. Believed to be in either Vancouver or Victoria.

Rebelin, W. H.—Formerly of Saskatoon. Supposed to be in Vancouver.

Murray, Joe.—Formerly at 319 Heatley Ave., Vancouver. Believed to have moved to some other part of the city.

McDougal, T. M.—Lived at Stanley Court, corner Bidwell and Barclay Streets, Vancouver. Believed to be in or around Vancouver.

Deagle, J.—Was with C. P. R.; now said to be with P. G. E. Railway.

Dwyer, Jas.—Teamster. Family lives at Kitsilano. Dwyer works up coast. We wish to learn where.

McGinn, P.—Late of Penticton.

Pudney, J. S.—Late of Prince Rupert. Left about two months ago, and is said to be in the Okanagan. Is a theatrical man.

Martin, J. F.—Late of Prince Rupert. Painter; now said to be in Vancouver.

Manning, Mrs. Wm.—Formerly Penticton; late of Anyox, B. C.

Whittington, Alfred—Said to be with one of the Vancouver or North Vancouver shipyards.

Miner, Clarence—Druggist. Formerly 1707 4th Ave. East, Vancouver.

Carlin, Terrance and Elizabeth—Late of 702 Broughton Street, Victoria, formerly of Golden. Said to have gone to Montreal. He is a builder and contractor.

Herebeck, M. Was section foreman G. T. P. at Hazelton. Now said to be with C.N.R.

Peace, E.—Formerly of Prince Rupert. Believed to be in or around Vancouver.

Rudell, Joseph—Formerly of Swift Current, Sask. He is a barber.

Steadham, Frank—Was at 380 6th Ave. E. Believed to be still in Vancouver.

Adams, Miss A.—Formerly of Seattle. Believed to be in or around Vancouver.

Cooper, Alfred—Was at Williams Siding, engaged in logging.

Barrett Timber Co.—Was at Salmon Arm.

R.M.A. AT GRANDVIEW

The first of a series of meetings of retail merchants in the outlying districts of Vancouver was held on the 8th at Grandview, President J. T. Crowder finding time amid his busy day to take the place of honour at the gathering.

Professor Angus, of the University of B.C., was the principal speaker and he delivered an address on "Who Pays the Taxes." After examining numerous assessments prevalent in this and other countries, the professor suggested that the ideal and just system of taxation was graduated income tax. Unfortunately, he added, they were not yet ready for this system, for it seemed that people would pay large sums in taxation by the indirect method, while they would fight and attempt to evade every system of direct taxation although the indirect form might mulct them considerably more.

Mr. G. Roy Long, barrister, who acted for the grocers' section in the Early Closing By-law, gave a resume of the Association's experience at the city hall, and pointed out that the alien competition in the retail business had assumed such serious proportions as to render the efforts of British-born retailers to better their conditions almost fruitless. At every turn, whether in legislative or commercial matters, the retailer who was endeavouring to live up to a high standard of commercial and civic ethics found himself penalized by the presence of people from foreign lands who had no respect whatever for such principles. Mr. Long presented some very striking figures in this connection and suggested

PURE AND WHOLESOME

NABOB BAKING POWDER Contains No Alum

It is a pure phosphate baking powder, giving good results in every baking.

Order By the Case.

Tell your customers to save the certificates for Wear-Ever Aluminum.

Kelly, Douglas & Co., Ltd.

VANCOUVER

TRIUMPH
Tea, Coffee and Cocoa
PACKETS ONLY
Packed by the
Bon-Accord Tea Co.
(Successors to the Late R. Balmer)
PHONE, FAIRMONT 669
VANCOUVER, B.C.

R.M. MANTLES
ALL STANDARD BY WHICH MANTLES ARE JUDGED
GAS and GASOLINE MANTLES
FOR ALL STYLES OF LIGHTS
ASK FOR SAMPLES and QUOTATIONS
R.M. Moore & Co. Ltd. Vancouver B.C.
PACIFIC COAST MANTLE FACTORY.

that the matter was not one for grocers only to combat, but in the last analysis was an issue which every intelligent retailer must face. He suggested that the only possible way was through organization, a plea which was later emphasized by President Crowder, who made a frank appeal for membership in the Assotion from all classes of retail merchants.

BAKING POWDER UNDER SCRUTINY OF HEALTH BOARD

An attempt is being made by the Canadian Department of Health to determine just how long a baking powder will keep without undue deterioration. The worth of a baking powder to the consumer is directly dependent upon its gas producing power under the conditions of baking. Deterioration in this respect is inevitable if the article is kept too long on the grocers' shelves. Manufacturers do not feel that they should be held responsible for baking powder which has remained on the retailers' shelves for several years. Following a recent inspection of baking powders it was suggested by the chemists of the Health Department that manufacturers be compelled to mark the date of manufacture on each package.

According to A. McGill, chief analyst of the Department of Health, the investigation of baking powders on sale in the Dominion revealed that the labels on some baking powders were so glaringly absurd that no intelligent buyer should be deceived by them.

Of the 353 samples of baking powder collected throughout the Dominion, forty-six failed to meet the requirements of the food laws and were classed as adulterated. As the standard for baking powders had already been in force fifteen months when the samples were collected the department felt that ample time had been allowed to the trade to adjust its goods to the requirements of the law. Seven samples made claims upon the labels which were not borne out by the analysis. Nine samples had names that were more or less misleading and gave the purchaser to understand that he was buying a superior article. The investigators believe that these exaggerated claims were due to ignorance rather than fraudulent intent on the part of the manufacturers.

The following was recommended for consideration by the Department of Health as a result of the investigations:

1. Work be undertaken as soon as possible to determine the keeping qualities of the various types of baking powders.

2. Work be undertaken to evolve a simple and reliable method of detecting the presence of tartrates in baking powders.

3. Standards be amended to:

(a) Compel the marking of the composition of the powder on each tin or package of baking powder;

(b) Compel the marking of the date of manufacture on each tin or package;

(c) Compel marking the net weight of the contents on each tin or package;

(d) Prohibit the printing of any advertising or descriptive matter, other than directions for use and such other information as is required by law, on the labels of tins or packages.

DOES THE DAY'S WORK EXHAUST YOU?

YEAST—the food tonic—will help you. Eating Yeast creates vigour and energy.

"Yeast for Health"—2 or 3 cakes a day.

At your grocer's—Fleischmann's, of course! Send for the booklet "Yeast for Health."

The Fleischmann Company
1166 Burrard Street
VANCOUVER, B.C.

Toledo Computing Scales
(No Springs)

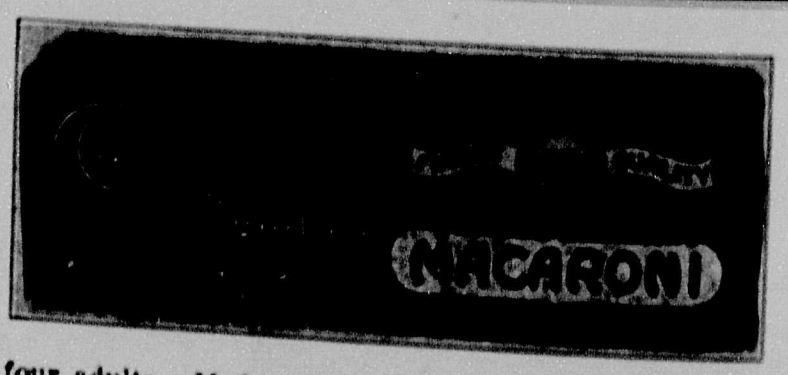
Special Charts for Grocers, Butchers and Confectioners. Hobart Electric Coffee Mills, Meat Choppers and Bone Grinders. Berkel Improved Bacon Slicer. Sold on Terms or Discount for Cash.

Sales Agent for B.C.
E. S. CHAMBERS
424 Cordova St. W. Vancouver, B.C.

Vancouver Creamery BUTTER

Vancouver Creamery Co., Ltd.
WHOLESALE DEALERS
BUTTER & EGGS
15-23 Alexander Street
VANCOUVER, B.C.
Phones: Seymour 5056-7

In the Red and Yellow Package



Contains enough for four adults. Made in the following styles: Macaroni, Ready-cut, Spaghetti, Vermicelli.
Packed 16 oz. nett. Tested Recipes on Package.
Kelly Confection Company, Ltd.
VANCOUVER, B.C.

Great West TEA

PACKETS ONLY

No Premiums No Deals
No Price Cutting
QUALITY ONLY

Western Grocers Limited

VANCOUVER, NELSON, CRANBROOK, B.C.

Canada Permanent Mortgage Corporation

INVITES YOUR DEPOSIT

Capital (Paid-up) $6,000,000.00
Reserve and Surplus, Earned (Over) $5,900,000.00
Investments Exceed $33,000,000.00

Established 1855

4% Paid on Deposits Subject to Withdrawal by Cheque.

432 Richards St.
Vancouver, B.C.

G. L. Smellie
Manager.

FAMILY SODAS

Best by Test

Crisp, Appetizing, Delicious,

TRY A PACKAGE TODAY

For Sale at All Leading Grocers.

Ramsay Bros. & Co.

LIMITED

VANCOUVER, B.C., and
VICTORIA, B.C.

APPLEFORD COUNTER CHECK BOOK CO. LTD.

COUNTER CHECK BOOKS AND WAXED PAPERS

Radcliffe & Lewis, Agents.
Phone Seymour 2885

315 Seymour Street,
VANCOUVER, B.C.

NAPOLEON EXTRA VIRGIN OLIVE OIL

Guaranteed Absolutely Pure.
Best by Test.

We will refund the money to any customer who is not satisfied after using NAPOLEON OLIVE OIL.

A. MAGNANO CO. LTD., Importers
98 Powell Street VANCOUVER, B.C.

Canada Food Board License 6-173.

VANCOUVER RETAIL MERCHANT MAKES BIG DEAL

One of the largest local realty deals that has been made for some months was made when Mr. Wm. Dick, the well known Hastings St. east, clothing merchant, at Vancouver, became the owner of the property at the northeast corner of Hastings and Carrall Streets. The price involved in the transaction was $125,000.

The vendors are the Bank of Toronto, who have held the property for some years.

On the property is a two-storey brick building which ranks among the pioneer structures of the city. The property has a frontage of 61 feet on Carrall Street with a depth of 94 feet along Hastings Street, the corner being at present occupied by a fruit store. Existing leases for the premises to occupants on both the ground floor and the second story offices have about ninety days to run, after which Mr. Dick will get possession. As soon as he gets possession, he intends to have extensive alterations and probably an additional storey added to the building in order to transform it into one of the most attractive and up-to-date clothing stores in the West. Mr. Dick already operates three other large stores with more than 100 feet frontage in the same block.

GANONG'S

G.B.

CHOCOLATES

KEEP IT UP

One step won't take you very far,
You've got to keep on walking;
One word won't tell folks what you are,
You've got to keep on talking;
One inch won't make you very tall,
You've got to keep on growing;
One little "ad." won't do it all,
You've got to keep 'em going.

SOME RAISIN

You've heard about the raisin
With the kick of ten per cent
But the raisin with the wallop
Is the "raisin" of the rent.
—Retail Grocers' Advocate, San Francisco.

Scale & Cash Register Co.

LIMITED

54 Water Street

BRANTFORD
Computing Scales, Meat Slicers and Cheese Cutters.

BOND
Automatic Weighers.

IMPERIAL
Standard Scales.

COLES
Coffee Mills, Peanut Butter Machines, Meat Choppers and Bone Grinders.

Old Machines taken in as part payment, and a liberal trading allowance made.

Write for Catalogue and Prices.

Telephone Seymour 2747

:: PRICES CURRENT ::

The following are prices quoted for principal lines of leading wholesale firms. Other lists will be added. Prices quoted are necessarily subject to market fluctuations.

BORDEN CO., LTD.

Eagle Brand, condensed	$12.50
Reindeer Brand, condensed	12.05
Gold Seal Brand, condensed	11.65
St. Charles Evaporated—tall	8.00
St. Charles Evaporated—family	7.00
St. Charles Evaporated—small	3.70
Maple Leaf, sterilized—tall	5.75
Reindeer Coffee—small	9.00
Reindeer Coffee—large	8.00
Reindeer Cocoa—large	6.25
Reindeer Cocoa—small	6.50
Borden's Malted Milk, small, per doz.	4.50
Borden's Malted Milk, large, per doz.	9.00
Borden's Malted Milk, hospital, doz.	36.00
Borden's Malted Milk, 10 lb. tin, lb.	.50
Borden's Malted Milk, 25 lb. tin, per lb.	.45

WM. BRAID & CO., LTD.

Tea, Braid's Best, 1s, bags	.68
Tea, Ideal, 1s, bags	.45
Tea, Big Four, 1s, bags	.48
Coffee, Braid's Best, 1s	.60
Coffee, Braid's Best, 25-50	.56
Coffee, Big Four, 1s, bags	.51
Coffee, Big Four, 25-50	.54
Coffee, Ideal, 1s, bags	.45
Coffee, Ideal, 25-50	.49
Ideal, 1s, tins	.53
Coffee, Plantation, 1s, bags	.43
Coffee, Plantation, 25-50	.46
Coffee, Combination, 25-50	.42
Coffee, Sterling 25-50	.33
Coffee, Royal, 25-50	.29
Lanka Tea, 1s	.53
Lanka Tea, ½s	.54

(Prices subject to change without notice.)

P. BURNS & CO., LTD.

Shamrock Products.

Hams, 10-12, per lb.	.53
Hams, boned and rolled, per lb.	.57
Bacon, 6-8, per lb.	.64
(B) Hams, 8-12, 10-16, per lb.	.51
(B) Bacon, 6-10, 10-14, per lb.	.52
(B) Shoulders, boned & rolled, per lb.	.36
Cooked Ham, Shamrock, per lb.	.67½
Ayrshire, rolled shoulders, per lb.	.39
Lard, No. 5, 12 to case	18.55
Lard, No. 3, 20 to case	18.60
Lard, No. 1, cartons, 15 lbs.	.34
Lard, No. 1 cartons, 30 lb.	.33¾
Compound, Carnation, No. 5, 12 case	13.15
Compound, Carnation, No. 3, 20 case	13.20
Drippings, beef, 4 lb. bricks	.20
Mincemeat, kits, 25 lb. net, per lb.	.19½
Cooked corn beef, per lb.	.29
Meat Loaf, per lb.	.27
Pork Pies, per doz.	.45
Pork, Roast Legs with Dressing, lb.	.70
Baked Ham, with Dressing, per lb.	.70
Cooking Oil, 5 gal. tins, 40 lbs., lb.	.21
Creamery Butter, Shamrock, carton	.62
Creamery Butter, Shamrock, without Carton	.61
Cheese, Canadian, large new, per lb.	.32
Cheese, Canadian, twin new, lb.	.32¼
Smoked Fish, Kippers, 20s, per lb.	.10½
Smoked Fish, Kippered Salmon, 10s and 20s, per lb.	.18
Smoked Cod, 30s, per lb.	.17
Head Cheese, 5 lb. tins, each	.85
Jellied Tongue, per tin	2.75
Selected Fowl, per lb.	.51
Turkeys, fancy selected, per lb.	.62
Selected Chicken, per lb.	.24

CANADIAN POSTUM CEREAL CO.

Postum Cereal, 12 pckgs., per doz.	2.50
Instant, 24-4 oz. pkgs., No. 8, per case	5.85
Instant, 12-8 oz. pkgs., No. 10, per case	5.00
Instant, 6 large, 12 small pkgs., No. 9, per case	5.45

E. B. EDDY & CO.

Matches

Including War Excise Tax.

Parlor, 200's, per box	8.30
Silent, 200's, per box	8.30
Silent, 500's, per box	18.00
Capital Safety, per box	15.30
Pony Silent, 75's, per box	15.80
Sesqui, 50's, 10 gross, per box	26.50
Golden Tip, 500's, per box	17.80
Comet Silent, per box	14.00
Home, per box	12.70
Buffalo, 1 gross, per box	17.80
Owl, 300's, per box	8.00

Wood cases 10c additional.

EMPRESS MANUFACTURING CO.

Climax Brand

Jams—

Strawberry, Raspberry, Red Currant, Gooseberry, Greengage, Apricot, Plum, Peach, Assorted, 4s, tin, doz.	11.00
30s, wood, per lb.	.21

Jelly—

Strawberry, Raspberry, Red Currant, Apple, Assorted, 4s, tin, per doz.	11.00
30s, wood, per lb.	.21
15 lb. wood, all varieties, per lb.	.22

Empress Brand

Jams—

Strawberry, Raspberry, Loganberry, Black Currant, Apricot, Blackberry, Gooseberry, Red Currant, Damson, Prune, Peach, Assorted, 1 lb. glass, per doz.	4.75
1 lb. tin, per doz.	4.50
Greengage, Plum, 1 lb. glass, per doz.	4.50
4 lb. tin, per doz.	4.25
Red Currant Jelly, 1 lb. glass, doz.	5.00
Crabapple Jelly, 1 lb. glass, per doz.	4.75
Apple Jelly, 1 lb. glass, per doz.	4.75

2 doz. 1 lb. glasses to case.

4 doz. 1 lb. tins to case.

E. W. GILLETT CO., LTD.

Royal Yeast—

	per case
3 doz. pkgs. in case	1.85

Perfumed Lye—

	per case
4 doz. in case	6.30
5 cases	6.20
10 cases or more	6.15

Magic Baking Powder—

	per doz.
4 oz., 4 doz.	1.40
6 oz., 4 doz.	1.90
8 oz., 4 doz.	2.25
12 oz., 4 doz.	2.10
12 oz., 2 doz.	3.15
1 lb., 4 doz.	3.95
1 lb., 2 doz.	4.00
2½ lb., 1 doz.	9.85
5 lb., ½ doz.	17.90

Special discount of 5 per cent. allowed on Five Cases or more of Magic Baking Powder.

Caustic Soda (Granulated)—

	per lb.
25 lb. wooden pails	.15¾
50 lb. wooden pails	.13½
50 lb. wooden cases	.12½
5 lb. canisters (100 lbs. in case)	.16
10 lb. canisters (100 lbs. in case)	.13½
100 lbs. iron drums	.11½
400 lbs., barrels	.10¼

Cream Tartar—

	per doz.
¼ lb. paper pkgs (4 doz. in case)	2.90
½ lb. paper pkgs (4 doz. in case)	5.60
	per case
4 doz. ¼ lb. paper pkgs; 2 doz. ½ lb. paper pkgs, assorted	22.45
	per doz.
½ lb. case with screw covers (4 doz. in case)	6.50
5 lb. square canisters (½ doz. in case)	1.01
10 lb. wooden cases	.90½
25 lb. wooden pails	.90½
100 lb. lined kegs	.85¼

Magic Soda—Case No. 1—

1 case (60 1 lb. packages)	6.30
5 cases or more	6.20

Bi-Carbonate of Soda—

112 lb. kegs, per keg	7.75
400 lb. barrels, per barrel	24.75

KELLY, DOUGLAS & CO., LTD.

Nabob Products

Alum, ¼s, doz.	.75
Boracic Acid, ¼s, doz.	.75
Tartaric Acid, ¼s, doz.	.75
Borax, ¼s, doz.	.75
Baking Powder, 48 12 oz., doz.	2.85
Baking Powder, 48 16 oz., doz.	3.75
Baking Powder, 12 2½s, doz.	3.00
Baking Powder, 6 5s, doz.	16.50
Celery Salt, glass, doz.	1.50
Coffee, 1s, 2s, lb.	.56
Coffee, 5s, lb.	.55
Cream of Tartar, ¼s, doz.	2.50
Baking Soda, 60 1s, case	1.20
Baking Soda, 24 1s, doz.	.60
Custard Powder, doz.	1.40
Quick Tapioca, doz.	1.40
Chocolate Pudding, doz.	1.40
Allspice, 1 lb. tins, doz.	1.15
Chili Powder, small, doz.	1.00
Cinnamon, 1 lb. tins, doz.	1.25
Cayenne Pepper, 1 tins, doz.	1.15
Cloves, 1 tins, doz.	1.25
Ginger, small, doz.	1.25
Mace, small, doz.	1.35
Nutmeg, small, doz.	1.35
Paprika, 1 lb. tins, doz.	1.10
Black Pepper, 1 lb. tins, doz.	1.25
White Pepper, 1 lb. tins, doz.	1.35
Pastry Spice, 1 tins, doz.	1.25
Pickling Spice, ¼s, doz.	1.10
Marjoram, Mint, Poultry Dressing, Parsley, Sage, Savory, Thyme, Tumeric, 1 lb. tins, doz.	1.25
Curry Powder, 4 oz. glass, doz.	2.60
Extracts (all flavours), 2 oz., doz.	2.50
Extracts (all flavours), 4 oz., doz.	4.75
Extracts (all flavours), 8 oz., doz.	9.00
Epsome Salts, ¼s, doz.	.50
Fruit Colors, 2 oz., doz.	1.75
Icings (Chocolate, Rose Pink, Lemon, Vanilla, White, Almond, Orange), doz.	1.85
Jelly Powder, doz.	1.40
Mustard, ¼s, doz.	2.40
Mustard, ½s, doz.	4.75
Mustard, 1s, doz.	9.00
Castor Oil, 2 oz., doz.	2.25
Castor Oil, 4 oz., doz.	4.00
Salt Petre, ¼s, doz.	1.50
Sulphur, ¼s, doz.	.75
Tea, Green Label, 1s, lb.	.44
Tea, Green Label, ½s, per lb.	.49
Tea, Nabob de Lux, 1s	.54
Tea, Nabob de Lux, ½s, per lb.	.59
Lemonade Powder, doz.	1.25
Vinegar, doz.	2.75

A. MACDONALD & CO.

White Star Products

Alum, lump, lb.	.17
Baking Powder, 48 8 oz., doz.	1.60
Baking Powder, 12 oz., doz.	2.25
Baking Powder, 16 oz., doz.	2.70
Baking Powder, 5 lb., doz., case	11.50
Curry Powder, glass shaker, doz.	1.70
Essences, Lemon and Vanilla—	
2 oz., doz.	2.20
8 oz., doz.	7.00
16 oz., doz.	13.00
Jelly Powder, doz.	1.45
Mustard, 5 lb. boxes, lb.	.40
Pickles—	
7 oz., Sour, doz.	1.65
36 18-oz. Relish, doz.	2.55
10-oz. Relish, doz.	2.50
10-oz., Onions and Gherkins, doz.	3.00
Quart sealer, Sour, doz.	5.25
Quart sealer, Sweet, doz.	5.75
Quart Sealer, Chow, doz.	5.50
Salad Dressing, cream, 4 oz., doz.	1.20
Salad Dressing, cream, 7 oz., doz.	1.65
Spices, Whole—	
Allspice, lb.	.24
Black Pepper, lb.	.41
Cayenne, lb.	.35
Cinnamon, Ceylon, lb.	.44
Cloves, lb.	.54
Ginger, Cochin, lb.	.28
Chillies, lb.	.35
Mace, lb.	1.24
Nutmegs, lb.	.9
Pepper, white, lb.	.51
Mixed Pickling, lb.	.39
Saltpetre, crystal and ground, 112 lb. kegs, lb.	.15
Soda, 60 1s, case	5.20
Yeast Cakes, 3 doz. box	1.65

W. H. MALKIN & CO., LTD.

"Malkin's Best" Products

Baking Powder, 4s-12 oz. Best, doz.	3.00
Curry Powder, 12 No. 3 bottles, doz.	2.10
Custard Powder, 12 10c, per doz.	1.25
Custard Powder, gross lots, per doz.	.95
Coffee, Malkin's best, 1s, 2s and 5s, tins, per lb.	.56
Cream of Tartar, 2½ oz. tins, doz.	2.50
Extracts, 12 4-oz. taper bottles, doz.	4.75
Extracts, 12 2 oz. taper bottles, doz.	2.50
Honey, 24 10 oz. jars, per doz.	3.60
Lemonade Powder, 12 25c tins, doz.	2.25
Mustard, 12 No. 3 tins, per doz.	1.65
Mustard, 12 6 oz. tins, per doz.	3.00
Celery Salt, 12 3 oz. bottles, doz.	2.10
Jelly Powders, per doz. (1 doz. free with gross)	1.80
Tea, Malkin's Best, 100 1s, bags, lb.	.52
Tea, Malkin's Best, Assorted, 30 1s, and 20 ½s, per lb.	.55
Tea, Victoria Cross, 100 1s	.48
Vinegar, 24 qt. bottles, per doz.	2.65
Allspice, doz.	1.15
Cayenne, doz.	1.15
Ginger, doz.	1.25
Cinnamon, doz.	1.25
Black Pepper, per doz.	1.25
Pastry Mixed, per doz.	1.25
Tumeric, per doz.	1.25
Herbs, per doz.	1.25
All spices in small tins, less 10 per cent. gross lots 15 per cent. 5 gross lots.	
Spices, Paprika, per doz.	1.75
Spices, Nutmeg, White Pepper, Mace, per doz.	1.35
Spices, Cloves, per doz.	1.90

PARSONS & HADDOCK CO., LTD.

Vedder Valley Brand Creamery Butter, 1 lb. bricks	.62
Cloverdale Brand Creamery Butter, 1 lb. bricks	.60
Alberta Brand Creamery Butter, 1 lb. bricks	.58
Cloverdale Brand Creamery Cheese in pkgs. per doz.	1.90
Blanchard Brand Evaporated Whole Egg, 1 pkg equal to 1 doz. eggs, per doz. pkgs	3.70

ROYAL CROWN SOAPS

Royal Crown Soap, 5s	7.05
Golden West Soap, 6s	6.80
Klondyke	7.90
Royal Crown Lye	5.65
Royal Crown Washing Powder, 24s	7.50
Royal Crown Washing Powder, 50s	6.25
Golden West Washing Powder, 24s	7.50
Royal Crown Naptha	5.50
Royal Crown Cleanser	2.50
Crown Oatmeal	6.00
Castile 25s	7.00
Castile Cakes, 200s	6.00
Royal Crown Best Ammonia, 2 doz. quart bottles	5.00
Standard Household Ammonia, 2 doz. quart bottles	5.00
Witch Hazel Shaving Cake (8 to lb.) per lb.	.65
Witch Hazel Shaving Stick in nickel cases, ½ doz. to box, per doz.	2.50
Sal Soda, 1 ton lots (bags 50 lbs. each) per ton	52.00

VANCOUVER MILLING & GRAIN CO.

Royal Standard, 49c—	
*Carload	12.20
Less than carload, but over 1 ton	12.40
*Less than 10 bbls.	12.50
10-10s, Single gunnies	6.90
5 gunnies lots and over	6.80
Wild Rose Flour, 49s—	
Single bbls.	12.50
10 bbls. and over	12.70
10-10s, Single gunnies	7.10
5 gunnies lots and over	7.00
Whole Wheat and Graham, 49s—	
Single bbls.	12.50
10-10s, Single gunnies	6.90
Wheat	90.00
Oats, whole (90)	55.00
Oats, cr. and ground (80)	57.00
Oats, pulverized	63.00
Barley, whole	65.00
Barley, ground	67.00
Corn, whole	74.00
Corn, cr.	76.00
Cornmeal, feed	76.00
Bran	49.00
Shorts	54.00
Scratch	79.00
Poultry mash (80)	70.00
Dry Hopper	70.00
Pork Chop	70.00
Utility	58.00

All prices delivered Vancouver except those marked *

THIS MERCHANT KNOWS THE NEW NEIGHBOR'S NAME

"I will pay $1 to the first person who informs me of a new family in the neighbourhood," is the message carried by a prominent sign in the store of a suburban merchant. Naturally, he knows the names of the newcomers within a few hours after their arrival—the neighbourhood children see to that. The merchant sends one of his clerks to call on the newcomer, tells of the various churches, schools and stores in the surroundings and incidentally informs them that he would appreciate their trade. By this courteous means he has built up a remarkable trade, which is constantly increasing as old residents who have bought elsewhere are replaced by the new neighbours who patronize his store.—Business Review, St. John, N.B.

THE CREED OF HAPPINESS

Get up right in the morning. Go to bed aright at night. Start with joy in your heart, hope in the future, kindness in your purpose.

If it is a dark day, never mind; you will brighten it up. If it is a bright day, you will add to the brightness. Give a word of cheer, a kindly greeting and a warm handshake to your friends. If you have enemies, look up, pass them by, forget and try to forgive.

If all of us would only think how much of human happiness is made by ourselves, there would be less of human misery.

If all of us would bear in mind that happiness is from within and not from without, there would be a well-spring of joy in every heart and the sun would shine for ever. Try it!

"Think naught a trifle though it small appear;
"Small sands the mountain, moments make the year,
"And trifles, life."

IT IS NOT ALWAYS EASY

To apologize,
To begin over,
To admit error,
To be unselfish,
To take advice,
To be charitable,
To be considerate,
To keep on trying,
To think and then act,
To profit by mistakes,
To forgive and forget,
To shoulder a deserved blame,
BUT IT ALWAYS PAYS.

—Doherty News.

"DO UNTO OTHERS"

Have you read over the "Addresses Wanted" column? We get no pay for this—you get no pay, either, but we both benefit some trade members. You may want the same service yourself and will expect our other subscribers to look down the list for your benefit. Have a glance at the long list in this issue and help the other man!

WHY THE SALE WAS NOT MADE

It is not humanly possible to sell to everyone who comes into the store, but a record of the reason why a sale is not made will furnish important data for future buying and as a basis for developing better salesmanship. One dealer requires his salesmen to fill out a blank stating the reason for each failure to make a sale. One result has been that it was found to be easier to put more effort into closing a sale than to think up a reason to put on the blank. Such a plan, if diplomatically explained, will be accepted as giving the salesman a voice in the management. Otherwise it may cause dissatisfaction among the salespeople—Business Review, St. John's, N.B.

By taking revenge a man is but even with his enemy; but in passing over it, he is superior.—Bacon.

FOR NON-SUBSCRIBERS

Cut this out and mail to the office of the "B.C. Retailer," 203 London Building, Vancouver, B.C.

Please send the "B.C. Retailer" for a year to the undersigned at the address given, for which I enclose $2. (Please write plainly.)

NAME .....

P.O. ADDRESS .....

WILSON BROTHERS

Established 1890

Our Motto is "SERVICE"

We cannot offer to sell you goods cheaper than any other firm is in a position to do, but we CAN give actual facts to prove that it is

ECONOMY

to deal with us

Send in your mail order to **WILSON BROTHERS, VICTORIA, B. C.**

SHAMROCK BRAND

Stands for the Highest Grade Butter

It is our endeavour to maintain the Highest Standard, and you can safely RECOMMEND this brand to your customers.

Reliability goes with SHAMROCK BRAND

P. Burns & Company, Limited

VANCOUVER CALGARY EDMONTON

"EFFICIENCY" Brand Heavy Rubber Footwear

Brown and White.

HIP, STORM KING and KNEE BOOTS

THREE, FOUR and SIX EYELET LUMBERMEN'S

WE ALSO CARRY A LARGE STOCK OF "MALTESE CROSS" BRAND BOOTS—LUMBERMEN'S —AND LIGHT RUBBERS.

Send Your Rush Orders to Us.

Gutta Percha & Rubber, Ltd.

526 BEATTY STREET, VANCOUVER.

564 YATES STREET, VICTORIA.

Vancouver's Most Up-to-date Flour and Feed Mill

with machinery installed radically different from any other Mill in Canada. Inaugurated to supply the highest grade of

FLOUR, FEED & POULTRY FOODS

QUALITY AND SERVICE GUARANTEED

This Mill is designed to supply the needs so long desired in this community for Poultry and all Classes of Feeds of the highest Quality, and has always given satisfaction to the trade in the past.

Come in and get acquainted for our mutual benefit.

Victory Flour Mills, Limited

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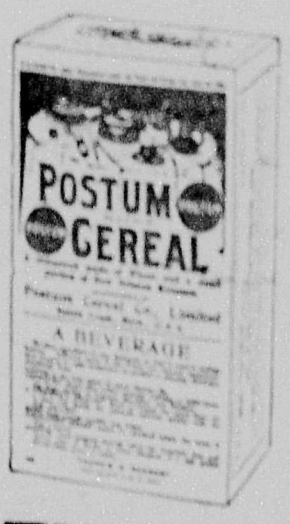
THE CONSTANTLY INCREASING DEMAND

for that wholesome cereal beverage

POSTUM

makes it good business judgment for the grocer to keep well stocked.



Postum comes in two forms. Postum Cereal—the original form—must be well-boiled to bring out its full, rich flavor. Instant Postum, the soluble form, requires no boiling, but is made in the cup instantly.

The profit is good and the sale is guaranteed

Canadian Postum Cereal Company, Ltd., Windsor, Ont., Canada

Swift's Premium Oleomargarine

IN TIMES OF HIGH PRICES THE "BREAD AND BUTTER" QUESTION IS A CONSIDERABLE ITEM IN THOUSANDS OF FAMILIES. OUR SWIFT'S PREMIUM OLEOMARGARINE CAN BE USED FOR ALL PURPOSES FOR WHICH BUTTER IS USED, AND WILL ASSIST GREATLY IN CUTTING DOWN THE HIGH COST OF LIVING.

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